

# 国税通則法（抄）

## Act on General Rules for National Taxes (Extract)

(昭和三十七年四月二日法律第六十六号)  
(Act No. 66 of April 2, 1962)

### 第一章 総則

#### Chapter I General Provisions

#### 第一節 通則

#### Section 1 General Rules

(定義)

(Definitions)

第二条

Article 2

六 納税申告書 申告納税方式による国税に関し国税に関する法律の規定により次に掲げるいずれかの事項その他当該事項に関し必要な事項を記載した申告書をいい、国税に関する法律の規定による国税の還付金（以下「還付金」という。）の還付を受けるための申告書でこれらのいずれかの事項を記載したものを含むものとする。

(vi) Tax return form: a return form in which any of the following facts with regard to a national tax under the self-assessment system, and other necessary and related facts, are stated pursuant to the provisions of the national tax laws, including a return form for receiving a national tax refund (hereinafter referred to as a "refund"):

イ 課税標準（国税に関する法律に課税標準額又は課税標準数量の定めがある国税については、課税標準額又は課税標準数量。以下同じ。）

(a) Tax base (in the case of a national tax for which the tax base amount or the tax base quantity is provided for under the national tax laws, such tax base amount or tax base quantity; the same shall apply hereinafter)

ロ 課税標準から控除する金額

(b) Amount to be deducted from the tax base

ハ 次に掲げる金額（以下「純損失等の金額」という。）

(c) Any of the following amounts (hereinafter referred to as the "amount of net loss, etc."):

(1) 所得税法（昭和四十年法律第三十三号）に規定する純損失の金額又は雑損失の金額でその年以前において生じたもののうち、同法の規定により翌年以後の年分の所得の金額の計算上順次繰り越して控除し、又は前年分の所得に係る還付金の額の計算の基礎とすることができるもの

1. The amount of net loss or casualty loss prescribed in the Income Tax Act (Act No. 33 of 1965) arising in or before the relevant year which may

be successively carried over and deducted from the income amount in the following and subsequent years or used as the basis for the calculation of the amount of a refund pertaining to the income for the preceding year pursuant to the provisions of said Act,

- (2) 法人税法（昭和四十年法律第三十四号）に規定する欠損金額又は連結欠損金額でその事業年度又はその連結事業年度（同法第十五条の二（連結事業年度の意義）に規定する連結事業年度をいう。以下この号及び第十五条第二項第三号において同じ。）以前において生じたもの（同法第五十七条第二項若しくは第六項、第五十八条第二項又は第八十一条の九第二項（被合併法人等の未処理欠損金額の引継ぎ等）の規定により欠損金額又は連結欠損金額とみなされたものを含む。）のうち、同法の規定により翌事業年度以後の事業年度分若しくは翌連結事業年度以後の連結事業年度分の所得の金額若しくは連結所得（同法第二条第十八号の四（定義）に規定する連結所得をいう。以下この号及び第十五条第二項第三号において同じ。）の金額の計算上順次繰り越して控除し、又は前事業年度以前の事業年度分若しくは前連結事業年度以前の連結事業年度分の所得若しくは連結所得に係る還付金の額の計算の基礎とすることができるもの

2. The amount of loss or consolidated loss prescribed in the Corporation Tax Act (Act No. 34 of 1965) arising in or before the relevant business or consolidated business year (a consolidated business year as prescribed in Article 15-2 (Meaning of Consolidated Business Year) of said Act; hereinafter the same shall apply in this item and Article 15, paragraph (2), item (iii)) (including any amount that is deemed to be loss or consolidated loss pursuant to the provisions of Article 57, paragraph (2) or paragraph (6), Article 58, paragraph (2), or Article 81-9, paragraph (2) (Assumption of Amount of Unappropriated Loss of Merged Corporation, etc.)), which may be successively carried over and deducted from the amount of income or consolidated income (consolidated income as prescribed in Article 2, item (xviii)-4 (Definitions) of said Act; hereinafter the same shall apply in this item and Article 15, paragraph (2), item (iii)) for the following and subsequent business years or consolidated business years, or used as the basis for the calculation of the amount of a refund pertaining to the income or consolidated income for the preceding and prior business or consolidated business years pursuant to the provisions of said Act

- (3) 相続税法（昭和二十五年法律第七十三号）第二十一条の十二（相続時精算課税に係る贈与税の特別控除）の規定により同条の規定の適用を受けて控除した金額がある場合における当該金額の合計額を二千五百万円から控除した残額

3. In cases where any amounts are deducted pursuant to the provisions of Article 21-12 (Special Exemption for Gift Tax under the Taxation

System for Settlement at the Time of Inheritance) of the Inheritance Tax Act (Act No. 73 of 1950), the amount that remains after deducting the total of such deducted amounts from 25 million yen

ニ 納付すべき税額

(d) The amount of tax due

ホ 還付金の額に相当する税額

(e) The tax amount equivalent to the refund amount

ヘ ニの税額の計算上控除する金額又は還付金の額の計算の基礎となる税額

(f) The amount to be deducted from the tax amount set forth in (d) or the tax amount to be used as the basis for the calculation of the amount of a refund

七 法定申告期限 国税に関する法律の規定により納税申告書を提出すべき期限をいう。

(vii) Statutory tax return due date: the due date for filing a tax return form under the provisions of the national tax laws

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

(viii) Statutory due date for payment: the due date for payment of a national tax under the provisions of the national tax laws (in the case of the national taxes listed in the following, the respective due date or day specified therein); in this case, the due date advanced as prescribed in Article 38, paragraph (2) (Advanced Demand) and a due date extended by postponement of tax payment under the provisions of the Income Tax Act or the Inheritance Tax Act (hereinafter referred to as "postponement of tax payment"), extended under a tax payment grace period as prescribed in Article 47, paragraph (1) (Tax Payment Grace Period), or extended under a grace period for tax collection or for execution of the delinquent tax collection procedure shall not be regarded as the due date for payment of said national tax:

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

(a) A national tax payable under the provisions of Article 35, paragraph (2) (Payment with Return After Due Date, etc.): the due date for payment of the national tax in the case where the provisions of the national tax laws are applied by deeming the amount of the national tax to be the payable tax amount as stated in the return form filed by the due date which pertains to the national tax;

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

(b) A national tax (excluding a national tax which falls under the categories of national taxes listed in (c) or (d)) for which notice of tax due is given after a day that is designated as the due date for payment of the national tax pursuant to the provisions of the national tax laws: said due date

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

(c) A national tax subject to the official assessment system that is to be collected immediately upon the occurrence of a certain event pursuant to the provisions of the national tax laws: the day on which said event occurred

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

(d) An addition to tax: the due date for payment of the national tax that is the cause of payment or collection of such additions (if said national tax falls under any of the categories of national taxes listed in (a) to (c), the due date or day listed respectively in (a) to (c) which pertains to said national tax (in the case of an additional tax for understatement and an additional tax for failure to file as well as a substantial additional tax prescribed in Article 35, paragraph (3) (Payment of Additional Tax for Understatement, etc.), which pertain to land value tax, the earlier due date))

(期限内申告)

(Return Filed by the Due Date)

第十七条 2 前項の規定により提出する納税申告書は、期限内申告書という。

Article 17 (2) A tax return form filed pursuant to the provisions of the preceding paragraph shall be referred to as a "return form filed by the due date."

(修正申告)

(Amended Return)

第十九条 納税申告書を提出した者（その相続人その他当該提出した者の財産に属する権利義務を包括して承継した者（法人が分割をした場合にあつては、第七条の二第四

項（信託に係る国税の納付義務の承継）の規定により当該分割をした法人の国税を納める義務を承継した法人に限る。）を含む。以下第二十三条第一項及び第二項（更正の請求）において同じ。）は、次の各号のいずれかに該当する場合には、その申告について第二十四条（更正）の規定による更正があるまでは、その申告に係る課税標準等（第二条第六号イからハまで（定義）に掲げる事項をいう。以下同じ。）又は税額等（同号ニからヘまでに掲げる事項をいう。以下同じ。）を修正する納税申告書を税務署長に提出することができる。

Article 19 (1) A person who has filed a tax return form (including his/her heir(s) or any other person who has succeeded in whole to the rights and obligations included in the property of such person who has filed a tax return form (in the case of a corporation split, limited to the corporation that has succeeded to the liability of the split corporation to pay national taxes pursuant to the provisions of Article 7-2, paragraph (4) (Succession to Liability to Pay National Taxes Pertaining to Trust)); hereinafter the same shall apply in Article 23, paragraph (1) and paragraph (2) (Request for Reassessment)) may, if the person falls under any of the following items, file with the district director of the tax office another tax return form to amend the tax base, etc. (meaning the matters listed in Article 2, item (vi) (a) to (c) (Definitions); the same shall apply hereinafter) or the tax amount, etc. (meaning the matters listed in (d) to (f) of said item; the same shall apply hereinafter) stated in the initial return, until a reassessment is made of the initial return under the provisions of Article 24 (Reassessment):

一 先の納税申告書の提出により納付すべきものとしてこれに記載した税額に不足額があるとき。

(i) Where there is a shortfall in the tax amount stated as the amount payable upon filing the initial tax return form

二 先の納税申告書に記載した純損失等の金額が過大であるとき。

(ii) Where the amount of net loss, etc. is overstated in the initial tax return form

三 先の納税申告書に記載した還付金の額に相当する税額が過大であるとき。

(iii) Where the tax amount equivalent to the amount of a refund is overstated in the initial tax return form

四 先の納税申告書に当該申告書の提出により納付すべき税額を記載しなかつた場合において、その納付すべき税額があるとき。

(iv) Where the initial return form contains no statement of the tax amount payable upon filing said return form, despite the fact that such payable tax amount exists

(更正の請求)

(Request for Reassessment)

第二十三条 納税申告書を提出した者は、次の各号の一に該当する場合には、当該申告

書に係る国税の法定申告期限から一年以内に限り、税務署長に対し、その申告に係る課税標準等又は税額等（当該課税標準等又は税額等に関し次条又は第二十六条（再更正）の規定による更正（以下この条において「更正」という。）があつた場合には、当該更正後の課税標準等又は税額等）につき更正をすべき旨の請求をすることができる。

Article 23 (1) A person falling under any of the following items who has filed a tax return form may request that the district director of the tax office reassess the tax base, etc. or tax amount, etc. stated in said return form (if a reassessment of such tax base, etc. or tax amount, etc. has already been performed under the provisions of the following Article or Article 26 (Reassessment of Previous Reassessment), the previously reassessed tax base, etc. or tax amount, etc.) within one year from the statutory tax return due date for the national tax pertaining to said return form:

一 当該申告書に記載した課税標準等若しくは税額等の計算が国税に関する法律の規定に従っていなかつたこと又は当該計算に誤りがあつたことにより、当該申告書の提出により納付すべき税額（当該税額に関し更正があつた場合には、当該更正後の税額）が過大であるとき。

(i) Where the tax amount payable upon filing said return form (if a reassessment of said tax amount has been performed, the previously reassessed tax amount) is overestimated due to the fact that the calculation of the tax base, etc. or tax amount, etc. stated in said return form contains errors or does not conform to the provisions of the national tax laws

二 前号に規定する理由により、当該申告書に記載した純損失等の金額（当該金額に関し更正があつた場合には、当該更正後の金額）が過少であるとき、又は当該申告書（当該申告書に関し更正があつた場合には、更正通知書）に純損失等の金額の記載がなかつたとき。

(ii) Where the amount of net loss, etc. is understated in said return form (or where the previously reassessed amount is understated, if a reassessment of said amount has been performed), or where the amount of net loss, etc. is not stated in said return form (or in the written notice of reassessment if a reassessment of said amount has been performed), for the reasons prescribed in the preceding item

三 第一号に規定する理由により、当該申告書に記載した還付金の額に相当する税額（当該税額に関し更正があつた場合には、当該更正後の税額）が過少であるとき、又は当該申告書（当該申告書に関し更正があつた場合には、更正通知書）に還付金の額に相当する税額の記載がなかつたとき。

(iii) Where the tax amount equivalent to a refund in said return form (if a reassessment of said tax amount has been performed, the reassessed tax amount) is understated, or where the tax amount equivalent to a refund is not stated in said return form (or in the written notice of reassessment if a reassessment of said amount has been performed) for the reasons prescribed

in item (i)

(再更正)

**(Reassessment of Previous Reassessment)**

第二十六条 税務署長は、前二条又はこの条の規定による更正又は決定をした後、その更正又は決定をした課税標準等又は税額等が過大又は過少であることを知つたときは、その調査により、当該更正又は決定に係る課税標準等又は税額等を更正する。

Article 26 If the district director of the tax office, after performing a reassessment or determination under the provisions of the preceding two Articles or this Article, becomes aware that the reassessed or determined tax base, etc. or tax amount, etc. is overestimated or underestimated, he/she may further reassess such reassessed or determined tax base, etc. or tax amount, etc. based on the examination that he/she conducts.

(賦課決定)

**(Assessment and Determination)**

第三十二条 5 第二十七条（国税庁又は国税局の職員の調査に基づく更正又は決定）、第二十八条第三項後段（決定通知書の附記事項）及び第二十九条（更正等の効力）の規定は、第一項又は第二項の規定による決定（以下「賦課決定」という。）について準用する。

Article 32 (5) The provisions of Article 27 (Reassessment or Determination Based on Examination by Officials of the National Tax Agency or National Taxation Bureau), the second sentence of Article 28, paragraph (3) (Matters to Be Stated as Supplementary Note to Written Notice of Determination) and Article 29 (Effect of Reassessment, etc.) shall apply mutatis mutandis to a determination made under the provisions of paragraph (1) or paragraph (2) (hereinafter referred to as an "assessment and determination").

(督促)

**(Demand)**

第三十七条 納税者がその国税を第三十五条（申告納税方式による国税の納付）又は前条第二項の納期限（予定納税に係る所得税については、所得税法第百四条第一項、第百七条第一項又は第百十五条（予定納税額の納付）（これらの規定を同法第百六十六条（非居住者に対する準用）において準用する場合を含む。）の納期限とし、延滞税及び利子税については、その計算の基礎となる国税のこれらの納期限とする。以下「納期限」という。）までに完納しない場合には、税務署長は、その国税が次に掲げる国税である場合を除き、その納税者に対し、督促状によりその納付を督促しなければならない。

Article 37 (1) Where a taxpayer fails to pay a national tax in full by the due date for payment set forth in Article 35 (Payment of National Tax under Self-Assessment System) or paragraph (2) of the preceding Article (in the case of income tax subject to estimated tax prepayment, the due date for payment set forth in Article 104, paragraph (1), Article 107, paragraph (1) or Article 115 (Payment of Amount of Estimated Tax Prepayment) of the Income Tax Act shall apply (including cases where these provisions are applied mutatis mutandis pursuant to Article 166 (Application Mutatis Mutandis to Nonresidents) of said Act), and in the case of delinquent tax and tax interest, the due date for payment of the national tax used as the basis for the calculation thereof shall apply; hereinafter referred to as the "due date for payment"), the district director of the tax office shall demand such taxpayer by a letter of demand to pay the national tax, except where said national tax falls under any of the following categories of national taxes:

一 次条第一項若しくは第三項又は国税徴収法第百五十九条（保全差押）の規定の適用を受けた国税

(i) A national tax subject to the provisions of paragraph (1) or paragraph (3) of the following Article, or Article 159 (Preservative Seizure) of the National Tax Collection Act

二 国税に関する法律の規定により一定の事実が生じた場合に直ちに徴収するものとされている国税

(ii) A national tax to be collected immediately upon the occurrence of a certain event pursuant to the provisions of the national tax laws

(繰上請求)

(Advanced Demand)

第三十八条 税務署長は、次の各号のいずれかに該当する場合において、納付すべき税額の確定した国税（第三号に該当する場合においては、その納める義務が信託財産責任負担債務であるものを除く。）でその納期限までに完納されないと認められるものがあるときは、その納期限を繰り上げ、その納付を請求することができる。

Article 38 (1) In any of the cases listed in the following items, if the district director of the tax office finds that there is any national tax of which the payable tax amount has been determined (in the case set forth in item (iii), excluding a national tax for which the liability to pay is an obligation covered by the liability based on the trust property) but such national tax is not expected to be paid in full by the due date for payment, he/she may advance the due date and demand payment of said national tax:

一 納税者の財産につき強制換価手続が開始されたとき（仮登記担保契約に関する法律（昭和五十三年法律第七十八号）第二条第一項（所有権移転の効力の制限等）（同法第二十条（土地等の所有権以外の権利を目的とする契約への準用）において準用する場合を含む。）の規定による通知がされたときを含む。）。



- (i) Where the procedure of compulsory conversion into money has been commenced against the taxpayer's property (including cases where notice has been given under the provisions of Article 2, paragraph (1) (Limitation on Effect of Transfer of Ownership, etc.) of the Act on Contract for Establishment of Security Interests by Use of Provisional Registration) (Act No. 78 of 1978) (including cases where applied mutatis mutandis pursuant to Article 20 (Application Mutatis Mutandis to Contract for Acquisition of Rights Other Than Ownership for Land, etc.) of said Act)
- 二 納税者が死亡した場合において、その相続人が限定承認をしたとき。
- (ii) Where the taxpayer has died and his/her heir(s) has declared qualified acceptance of inheritance
- 三 法人である納税者が解散したとき。
- (iii) Where the taxpayer, who is a corporation, has been dissolved
- 四 その納める義務が信託財産責任負担債務である国税に係る信託が終了したとき（信託法第百六十三条第五号（信託の終了事由）に掲げる事由によつて終了したときを除く。）。
- (iv) Where the trust involving the national tax for which the liability to pay is an obligation covered by the liability based on the trust property has terminated (excluding cases where the trust has terminated on the grounds set forth in Article 163, item (v) (Grounds for Termination of Trust) of the Trust Act)
- 五 納税者が納税管理人を定めないのでこの法律の施行地に住所及び居所を有しないこととなるとき。
- (v) Where the taxpayer is expected to lose his/her domicile or residence within the jurisdiction of this Act without appointing a tax agent
- 六 納税者が偽りその他不正の行為により国税を免れ、若しくは免れようとし、若しくは国税の還付を受け、若しくは受けようとしたと認められるとき、又は納税者が国税の滞納処分の執行を免れ、若しくは免れようとしたと認められるとき
- (vi) Where the taxpayer is found to have evaded or attempted to evade payment of a national tax or to have received or attempted to receive a refund of a national tax through deception or other wrongful means, or where the taxpayer is found to have evaded or attempted to evade the execution of the delinquent tax collection procedure

(納税の猶予の要件等)

**(Requirements for a Tax Payment Grace Period)**

第四十六条 税務署長（第四十三条第一項ただし書、第三項若しくは第四項又は第四十四条第一項（国税の徴収の所轄庁）の規定により税関長又は国税局長が国税の徴収を

行う場合には、その税関長又は国税局長。以下この章において「税務署長等」という。)は、震災、風水害、落雷、火災その他これらに類する災害により納税者がその財産につき相当な損失を受けた場合において、その者がその損失を受けた日以後一年以内に納付すべき国税で次に掲げるものがあるときは、政令で定めるところにより、その災害のやんだ日から二月以内にされたその者の申請に基づき、その納期限（納税の告知がされていない源泉徴収による国税については、その法定納期限）から一年以内の期間（第三号に掲げる国税については、政令で定める期間）を限り、その国税の全部又は一部の納税を猶予することができる。

Article 46 (1) Where a taxpayer has suffered a considerable loss of property due to earthquake, flood, wind, lightning, fire or other similar natural disaster, if any of the taxpayer's national tax falls under any of the following and is payable within one year from the day on which the taxpayer suffered such loss, the district director of the tax office (in cases where the director-general of a customs house or the regional commissioner of a Regional Taxation Bureau collects national taxes pursuant to the provisions of the proviso to Article 43, paragraph (1), or paragraph (3) or paragraph (4) of said Article, or Article 44, paragraph (1) (Competent Agency for Collection of National Taxes), the director-general or the regional commissioner; hereinafter referred to as the "district director of the tax office, etc." in this Chapter) may, based on an application filed by the taxpayer within two months from the day on which such disaster ended, grant a grace period for payment of the national tax in whole or in part for up to one year from the due date for payment (in the case of a withholding tax for which no notice of tax due has been given, its statutory due date for payment) (in the case of the national tax set forth in item (iii), the such grace period shall be specified by Cabinet Order), as provided for by Cabinet Order:

一 次に掲げる国税の区分に応じ、それぞれ次に定める日以前に納税義務の成立した国税（消費税及び政令で定めるものを除く。）で、納期限（納税の告知がされていない源泉徴収による国税については、その法定納期限）がその損失を受けた日以後に到来するもののうち、その申請の日以前に納付すべき税額の確定したもの

(i) A national tax (excluding consumption tax and national taxes specified by Cabinet Order) for which the tax liability has been established on or before the day specified in each of the following for the categories of national taxes listed respectively therein, in cases where the due date for payment (in the case of a withholding tax for which no notice of tax due has been given, its statutory due date for payment) comes on or after the day on which the taxpayer suffered the loss, and the payable tax amount has been determined on or before the date of his/her application:

イ 源泉徴収による国税並びに申告納税方式による消費税等（保税地域からの引取りに係るものにあつては、石油石炭税法（昭和五十三年法律第二十五号）第十七条第三項（引取りに係る原油等についての石油石炭税の納付）の規定により納付

すべき石油石炭税に限る。) 、航空機燃料税、電源開発促進税及び印紙税 その災害のやんだ日の属する月の末日

(a) A withholding tax, as well as consumption tax, etc. (in the case of petroleum and coal tax on the goods received from a bonded area, limited to such tax payable under the provisions of Article 17, paragraph (3) (Payment of Petroleum and Coal Tax on Crude Oil, etc. Received) of the Petroleum and Coal Tax Act (Act No. 25 of 1978)), aviation fuel tax, promotion of power-resources development tax and stamp tax, all of which are subject to the self-assessment system: the last day of the month containing the day on which the disaster ended

ロ イに掲げる国税以外の国税 その災害のやんだ日

(b) National taxes other than the national taxes listed in (a): the day on which the disaster ended

二 その災害のやんだ日以前に課税期間が経過した課税資産の譲渡等に係る消費税でその納期限がその損失を受けた日以後に到来するもののうちその申請の日以前に納付すべき税額の確定したもの

(ii) Consumption tax on the transfer, etc. of a taxable asset for which the taxable period has expired on or before the day on which the disaster stopped, in cases where the due date for payment comes on or after the day on which the taxpayer suffered the loss, and the payable tax amount has been determined on or before the date of his/her application

三 予定納税に係る所得税その他政令で定める国税でその納期限がその損失を受けた日以後に到来するもの

(iii) Income tax subject to estimated tax prepayment and any other national tax specified by Cabinet Order, in cases where the due date for payment comes on or after the day on which the taxpayer suffered the loss

6 税務署長等は、前項の規定により担保を徴する場合において、その猶予に係る国税につき滞納処分により差し押えた財産があるときは、その担保の額は、その猶予をする金額からその財産の価額を控除した額を限度とする。

(6) Where the district director of the tax office, etc. requests security pursuant to the provisions of the preceding paragraph, if there is any property seized through the delinquent tax collection procedure with regard to the national tax under a grace period, the amount of such security shall not exceed the amount calculated by deducting the value of such property from the amount under the grace period.

(納税の猶予の通知等)

(Notice of Tax Payment Grace Period, etc.)

第四十七条 税務署長等は、前条の規定による納税の猶予（以下「納税の猶予」という。）をし、又はその猶予の期間を延長したときは、その旨、猶予に係る金額、猶予期間その他必要な事項を納税者に通知しなければならない。

Article 47 (1) When the district director of the tax office, etc. has granted a tax payment grace period under the provisions of the preceding Article (hereinafter referred to as a "tax payment grace period") or extended the period of such grace period, he/she shall notify the taxpayer of such fact, the amount under the grace period, the period of such grace and other necessary matters.

2 税務署長等は、前条第一項から第三項まで又は第七項の申請がされた場合において、納税の猶予又はその猶予の延長を認めないときは、その旨を納税者に通知しなければならない。

(2) Where an application has been filed under paragraph (1) to paragraph (3) or paragraph (7) of the preceding Article, if the district director of the tax office, etc. does not grant a tax payment grace period or an extension of the period of such grace, he/she shall notify the taxpayer of such fact.

(納税の猶予の効果)

(Effect of Tax Payment Grace Period)

第四十八条 税務署長等は、納税の猶予をしたときは、その猶予期間内は、その猶予に係る金額に相当する国税につき、新たに督促及び滞納処分（交付要求を除く。）をすることができない。

Article 48 (1) The district director of the tax office, etc., when he/she has granted a tax payment grace period, may not further make a demand nor execute the delinquent tax collection procedure (excluding a request for share distribution) within the period of such grace with regard to the national tax equivalent to the amount under the grace period.

2 税務署長等は、納税の猶予をした場合において、その猶予に係る国税につき既に滞納処分により差し押さえた財産があるときは、その猶予を受けた者の申請に基づき、その差押えを解除することができる。

(2) Where the district director of the tax office, etc. has granted a tax payment grace period, if there is any property seized through the delinquent tax collection procedure with regard to the national tax under the grace period, he/she may cancel the seizure upon an application by the person who has been granted a grace period.

3 税務署長等は、納税の猶予をした場合において、その猶予に係る国税につき差し押さえた財産のうち天然果実を生ずるもの又は有価証券、債権若しくは国税徴収法第七十二条第一項（特許権等の差押手続）に規定する無体財産権等があるときは、第一項の規定にかかわらず、その取得した天然果実又は同法第二十四条第五項第二号（譲渡担保権者の物的納税責任）に規定する第三債務者等から給付を受けた財産で金銭以外のものにつき滞納処分を執行し、その財産に係る同法第二百二十九条第一項（配当の原則）に規定する換価代金等をその猶予に係る国税に充てることことができる。

(3) Where the district director of the tax office, etc. has granted a tax payment grace period, if property seized with regard to the national tax under the grace period yields natural fruit, securities, claims, or any incorporeal property, etc.

as prescribed in Article 72, paragraph (1) (Seizure Procedure for Patent Rights, etc.) of the National Tax Collection Act, he/she may, notwithstanding the provisions of paragraph (1), execute the delinquent tax collection procedure upon such natural fruit or non-monetary property delivered by a third party obligor, etc. as prescribed in Article 24, paragraph (5), item (ii) (Limited Tax Liability of Mortgagee by Transfer) of said Act, and may appropriate any proceeds, etc. realized by conversion of such property into money as prescribed in Article 129, paragraph (1) (Principle of Distribution) of said Article for the national tax under a grace period.

4 前項の場合において、同項の第三債務者等から給付を受けた財産のうち金銭があるときは、第一項の規定にかかわらず、当該金銭をその猶予に係る国税に充てることができる。

(4) In the case referred to in the preceding paragraph, if the property delivered by the third party obligor, etc. set forth in said paragraph contains any money, it may be appropriated for the national tax under the grace period, notwithstanding paragraph (1).

(納税の猶予の取消し)

(Revocation of Tax Payment Grace Period)

第四十九条 納税の猶予を受けた者が次の各号の一に該当する場合には、税務署長等は、その猶予を取り消し、又は猶予期間を短縮することができる。

Article 49 (1) Where a person who has been granted a tax payment grace period falls under any of the following items, the district director of the tax office, etc. may revoke the grace period or shorten the grace period:

一 第三十八条第一項各号（繰上請求）の一に該当する事実がある場合において、その者がその猶予に係る国税を猶予期間内に完納することができないと認められるとき。

(i) Where there is a fact that falls under any of the items of Article 38, paragraph (1) (Advanced Demand), and said person is found to be unable to pay the national tax under a grace period in full within the grace period

二 第四十六条第四項（猶予税額の分納）の規定により分割した金額ごとに定められた猶予期間内にその金額に相当する国税を納付しないとき。

(ii) Where said person does not pay the amount equivalent to each installment set under the provisions of Article 46, paragraph (4) (Installment Payment of Tax Amount under a Grace Period) within the grace period specified for the installment

三 その猶予に係る国税につき提供された担保について税務署長等が第五十一条第一項（担保の変更等）の規定によつてした命令に応じないとき。

(iii) Where said person does not follow an order issued by the district director of the tax office, etc. pursuant to the provisions of Article 51, paragraph (1) (Change to Security, etc.) with regard to the security provided for the

national tax under a grace period

四 前三号に掲げる場合を除き、その者の財産の状況その他の事情の変化によりその猶予を継続することが適当でないと認められるとき。

(iv) Except for the cases listed in the preceding three items, where it is found to be inappropriate to maintain the grace period due to any change in the state of said person's property or other circumstances

2 税務署長等は、前項の規定により納税の猶予を取り消し、又は猶予期間を短縮する場合には、第三十八条第一項各号の一に該当する事実があるときを除き、あらかじめ、その猶予を受けた者の弁明を聞かなければならない。ただし、その者が正当な理由がなくその弁明をしないときは、この限りでない。

(2) Where the district director, etc. revokes or shortens a tax payment grace period pursuant to the provisions of the preceding paragraph, he/she shall hear an explanation in advance from the person who has been granted the grace period, except where there is a fact that falls under any of the items of Article 38, paragraph (1); provided, however, that this shall not apply if such person does not give any explanation without justifiable grounds.

3 税務署長等は、第一項の規定により納税の猶予を取り消し、又は猶予期間を短縮したときは、その旨を納税者に通知しなければならない。

(3) When the district director of the tax office, etc. has revoked a tax payment grace period or shortened a grace period pursuant to the provisions of paragraph (1), he/she shall notify the taxpayer of such fact.

(担保の変更等)

(Change to Security, etc.)

第五十一条 税務署長等は、国税につき担保の提供があつた場合において、その担保として提供された財産の価額又は保証人の資力の減少その他の理由によりその国税の納付を担保することができないと認めるときは、その担保を提供した者に対し、増担保の提供、保証人の変更その他の担保を確保するため必要な行為をすべきことを命ずることができる。

Article 51 (1) Where security has been provided for the national tax, when the district director of the tax office, etc. finds that payment of the national tax cannot be secured due to a decrease in the value of the property or the financial resources of the guarantor provided as security or for any other reasons, he/she may order the person who has provided such security to provide additional security, change the guarantor or take any other measures necessary to provide proper security.

(担保の処分)

(Disposition of Security)

第五十二条 税務署長等は、担保の提供されている国税がその納期限（第三十八条第二項（繰上請求）に規定する繰上げに係る期限及び納税の猶予又は徴収若しくは滞納処

分に関する猶予に係る期限を含む。以下次条及び第六十三条第二項（延滞税の免除）において同じ。）までに完納されないとき、又は担保の提供がされている国税についての延納、納税の猶予若しくは徴収若しくは滞納処分に関する猶予を取り消したときは、その担保として提供された金銭をその国税に充て、若しくはその提供された金銭以外の財産を滞納処分の例により処分してその国税及び当該財産の処分費に充て、又は保証人にその国税を納付させる。

**Article 52** (1) If the national tax for which security has been provided has not been paid in full by the due date for payment (including the due date advanced as prescribed in Article 38, paragraph (2) (Advanced Demand) and the due date extended under a tax payment grace period or a grace period for tax collection or for execution of the delinquent tax collection procedure; hereinafter the same shall apply in the following Article and Article 63, paragraph (2) (Exemption from Delinquent Tax)), or if the district director of the tax office, etc. has revoked the postponement of tax payment, the tax payment grace period or the grace period for tax collection or for execution of the delinquent tax collection procedure granted for national tax for which security has been provided, the district director of the tax office, etc. shall appropriate the money provided as security for the national tax or dispose of the non-monetary property provided as security, other than money, through a procedure similar to the delinquent tax collection procedure and appropriate money obtained thereby for the national tax and the expenses for the disposition of the property, or shall have the guarantor pay the national tax.

（納付委託）

**(Consignment of Payment)**

第五十五条 納税者が次に掲げる国税を納付するため、国税の納付に使用することができる証券以外の有価証券を提供して、その証券の取立てとその取り立てた金銭による当該国税の納付を委託しようとする場合には、税務署（第四十三条第一項ただし書、第三項若しくは第四項又は第四十四条第一項（国税の徴収の所轄庁）の規定により税関長又は国税局長が国税の徴収を行う場合には、その税関又は国税局。以下この条において同じ。）の当該職員は、その証券が最近において確実に取り立てることができるものであると認められるときに限り、その委託を受けることができる。この場合において、その証券の取立てにつき費用を要するときは、その委託をしようとする者は、その費用の額に相当する金額をあわせて提供しなければならない。

**Article 55** (1) Where a taxpayer, for the purpose of paying any of the following national taxes, intends to deliver securities that are unavailable for payment of a national tax, thereby consigning the collection of such securities and payment of the national tax by means of money thus collected, the relevant official of the tax office (in cases where the director-general of a customs house or the regional commissioner of a Regional Taxation Bureau collects national taxes pursuant to the provisions of the proviso to Article 43, paragraph (1), or

paragraph (3) or paragraph (4) of said Article, or Article 44, paragraph (1) (Competent Agency for Collection of National Taxes), the customs house or Regional Taxation Bureau; hereinafter the same shall apply in this Article) may undertake the consignment only when it is found that such securities were surely collectable in the recent past. In this case, if the collection of such securities incurs any costs, the person who intends to consign collection shall also provide an amount equivalent to such costs:

一 納税の猶予又は滞納処分に関する猶予に係る国税

(i) A national tax under a tax payment grace period or a grace period for execution of a delinquent tax collection procedure

二 納付の委託をしようとする有価証券の支払期日以後に納期限の到来する国税

(ii) A national tax of which the due date for payment comes on or after the due date for payment of the securities which are to be used for consignment of tax payment

三 前二号に掲げる国税のほか、滞納に係る国税で、その納付につき納税者が誠実な意思を有し、かつ、その納付の委託を受けることが国税の徴収上有利と認められるもの

(iii) In addition to the national taxes listed in the preceding two items, a national tax in delinquency, in cases where it is found that the taxpayer has a sincere intention to make the tax payment, and undertaking consignment of tax payment is beneficial to the collection of the national tax

(還付加算金)

(Interest on Refund)

第五十八条 国税局長、税務署長又は税関長は、還付金等を還付し、又は充当する場合には、次の各号に掲げる還付金等の区分に従い当該各号に定める日の翌日からその還付のための支払決定の日又はその充当の日（同日前に充当をするのに適することとなった日がある場合には、その適することとなった日）までの期間（他の国税に関する法律に別段の定めがある場合には、その定める期間）の日数に応じ、その金額に年七・三パーセントの割合を乗じて計算した金額（以下「還付加算金」という。）をその還付し、又は充当すべき金額に加算しなければならない。

Article 58 (1) Where the regional commissioner of a Regional Taxation Bureau, the district director of a tax office or the director-general of a customs house pays or appropriates a refund, etc., he/she shall add, to the amount to be refunded or appropriated, an amount calculated by multiplying the amount to be refunded or appropriated by the rate of 7.3% per annum according to the number of days during the period from the day following the day specified in each of the following items for the categories of refund, etc. listed respectively



in said items, 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) (or during the period otherwise specified by other national tax laws) (the amount thus calculated shall be referred to as "interest on refund"):

一 還付金及び次に掲げる過納金 当該還付金又は過納金に係る国税の納付があつた日（その日が当該国税の法定納期限前である場合には、当該法定納期限）

(i) A refund and any of the following overpayments: the day on which the national tax causing the refund or overpayment was paid (if such day precedes the statutory due date for payment of the national tax, said statutory due date for payment):

イ 更正若しくは第二十五条（決定）の規定による決定又は賦課決定（以下「更正決定等」という。）により納付すべき税額が確定した国税（当該国税に係る延滞税及び利子税を含む。）に係る過納金（次号に掲げるものを除く。）

(a) An overpayment arising from the national tax (including any delinquent tax and tax interest on national tax) for which the tax amount payable has been determined by a reassessment or determination under the provisions of Article 25 (Determination) or an assessment and determination (hereinafter referred to as a "reassessment or determination, etc.") (excluding the overpayment set forth in the following item)

ロ 納税義務の成立と同時に特別の手續を要しないで納付すべき税額が確定する国税で納税の告知があつたもの（当該国税に係る延滞税を含む。）に係る過納金

(b) An overpayment arising from the national tax (including any delinquent national tax) for which the payable amount shall be determined without any special procedure upon the establishment of the tax liability, and for which notice of tax due has been given

ハ イ又はロに掲げる過納金に類する国税に係る過納金として政令で定めるもの

(c) An overpayment specified by Cabinet Order as an overpayment arising from the national tax that is similar to the overpayments listed in (a) or (b)

二 更正の請求に基づく更正（当該請求に対する処分に係る不服申立てについての決定若しくは裁決又は判決を含む。）により納付すべき税額が減少した国税（当該国税に係る延滞税及び利子税を含む。）に係る過納金 その更正の請求があつた日の翌日から起算して三月を経過する日と当該更正があつた日の翌日から起算して一月を経過する日とのいずれか早い日（その日が当該国税の法定納期限前である場合には、当該法定納期限）

(ii) An overpayment arising from the national tax (including any delinquent tax and tax interest on the national tax) for which the payable tax amount has decreased due to a reassessment (including a determination of the taxation agency, a decision of the National Tax Tribunal or a judgment of a court of justice in an appeal against the disposition made in response to such

request): the day on which three months have elapsed from the day following the day on which the request for reassessment was made, or the day on which one month has elapsed from the day following the day on which said reassessment was made, whichever comes earlier (if such day precedes the statutory due date for payment of the national tax, said statutory due date for payment)

三 前二号に掲げる過納金以外の国税に係る過誤納金 その過誤納となつた日として政令で定める日の翌日から起算して一月を経過する日

(iii) An overpayment or other payment made by mistake arising from the national tax, except for the overpayments listed in the preceding two items: the day on which one month has elapsed from the day following the day specified by Cabinet Order as the day on which such overpayment or payment by mistake occurred

(延滞税の額の計算の基礎となる期間の特例)

(Special Provisions for Base Period for Calculation of Amount of Delinquent Tax)

第六十一条 修正申告書（偽りその他不正の行為により国税を免れ、又は国税の還付を受けた納税者が当該国税についての調査があつたことにより当該国税について更正があるべきことを予知して提出した当該申告書を除く。）の提出又は更正（偽りその他不正の行為により国税を免れ、又は国税の還付を受けた納税者についてされた当該国税に係る更正を除く。）があつた場合において、次の各号の一に該当するときは、当該申告書の提出又は更正により納付すべき国税については、前条第二項に規定する期間から当該各号に掲げる期間を控除して、同項の規定を適用する。

Article 61 (1) Where an amended return form has been filed (excluding an amended return form filed by a taxpayer who has evaded payment of a national tax or has received a refund of a national tax by deception or other wrongful acts, while anticipating that a reassessment will be made of said national tax because of the examination having been conducted with regard to said national tax) or where a reassessment has been made (excluding a reassessment made to the national tax against the taxpayer who has evaded payment of a national tax or has received a refund of a national tax by deception or other wrongful acts), if the case falls under any of the following items, the provisions of paragraph (2) of the preceding Article shall apply to the national tax payable by filing said return form or based on said reassessment, with the period set forth in the relevant item being deducted from the period prescribed in said paragraph:

一 その申告又は更正に係る国税について期限内申告書が提出されている場合におい

て、その法定申告期限から一年を経過する日後に当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられたとき。その法定申告期限から一年を経過する日の翌日から当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられた日までの期間

(i) Where a return form was filed by the due date for the national tax to which such amended return or reassessment pertains, and said amended return form has been filed or a written notice of reassessment has been given after the day on which one year has elapsed from the statutory tax return due date for said national tax: the period from the day following the day on which one year has elapsed from the statutory tax return due date until the day on which said amended return form has been filed or the day on which such written notice of reassessment has been given

二 その申告又は更正に係る国税について期限後申告書（還付金の還付を受けるための納税申告書で政令で定めるもの（以下「還付請求申告書」という。）を含む。以下この号において同じ。）が提出されている場合において、その期限後申告書の提出があつた日の翌日から起算して一年を経過する日後に当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられたとき。その期限後申告書の提出があつた日の翌日から起算して一年を経過する日の翌日から当該修正申告書が提出され、又は当該更正に係る更正通知書が発せられた日までの期間

(ii) Where a return form is filed after the due date (including a tax return form to be filed to receive payment of a refund, which is specified by Cabinet Order (hereinafter referred to as a "return form for a refund claim"); hereinafter the same shall apply in this item), the national tax to which such amended return or reassessment pertains, and said amended return form, has been filed, or a written notice of reassessment concerning said reassessment has been given after the day on which one year has elapsed from the filing date of the return form after the due date: the period from the day following the day on which one year has elapsed from filing date of the return form after the due date, until the day on which said amended return form has been filed or the day on which a written notice of reassessment has been given

（加算税の税目）

(Tax Items for Additional Tax)

第六十九条 過少申告加算税、無申告加算税、不納付加算税及び重加算税（以下「加算税」という。）は、その額の計算の基礎となる税額の属する税目の国税とする。

Article 69 Additional tax for understatement, failure to file, non-payment, and substantial additional tax (hereinafter referred to as "additional tax") shall be national taxes falling under the tax items which apply to the tax amount that is the basis for the calculation of the amount of such additional tax.

(国税の更正、決定等の期間制限)

(Time Limit for Reassessment, Determination, etc. of National Tax)

第七十条 次の各号に掲げる更正又は賦課決定は、当該各号に定める期限又は日から三年を経過した日（同日前に期限後申告書の提出があつた場合には、同日とその提出があつた日から二年を経過した日とのいずれか遅い日）以後（法人税に係る更正については、第一号に定める期限又は日から五年を経過した日以後）においては、することができない。

Article 70 (1) An assessment and determination or reassessment listed in the following items may not be performed once three years have elapsed from the due date or the day specified respectively in said items (if a return form is filed after the due date but prior to the date of expiration of such three-year period, the time limit shall be said date or the date of expiration of a two-year period from the date of the filing of the return form after the due date, whichever comes later; in the case of a reassessment of corporation tax, the time limit shall be the day on which five years have elapsed from the due date or the day specified in item (i)):

一 更正（第三項の規定に該当するものを除く。） その更正に係る国税の法定申告期限（還付請求申告書に係る当該更正については、当該申告書を提出した日）

(i) A reassessment (excluding a reassessment subject to the provisions of paragraph (3)): the statutory tax return due date for the national tax to which the reassessment pertains (in the case of the reassessment based on a return form for a refund claim, the day on which said return form has been filed)

二 課税標準申告書の提出を要する国税で当該申告書の提出があつたものに係る賦課決定 当該申告書の提出期限

(ii) An assessment and determination regarding a national tax for which a return form of tax base is required to be filed and such return form has been filed: the due date for filing of said return form

2 前項各号に掲げる更正又は賦課決定で次に掲げるものは、同項の規定にかかわらず、同項各号に定める期限又は日から五年を経過する日（第二号及び第三号に掲げる更正（純損失等の金額に係るものに限る。）のうち法人税に係るものについては、同項第一号に定める期限又は日から七年を経過する日）まで、することができる。

(2) Notwithstanding the provisions of the preceding paragraph, a reassessment or an assessment and determination which are listed in the items of said paragraph and fall under the following, may be made until five years have elapsed from the due date or the day specified respectively in said items (in the case of the reassessments listed in item (ii) and item (iii) (limited to such reassessment of the amount of net loss, etc.) which pertain to corporation tax,

the time limit shall be the day on which seven years have elapsed from the due date or the day specified in item (i) of said paragraph):

一 納付すべき税額を減少させる更正又は賦課決定

(i) A reassessment or an assessment and determination to decrease the payable tax amount

二 純損失等の金額で当該課税期間において生じたもの若しくは還付金の額を増加させる更正又はこれらの金額があるものとする更正

(ii) A reassessment to increase the amount of net loss, etc. that has arisen during the taxable period concerned or the amount of a refund, or a reassessment made on the assumption of the existence of these amounts

三 純損失等の金額で当該課税期間において生じたものを減少させる更正

(iii) A reassessment to decrease the amount of net loss, etc. that has arisen during the taxable period concerned

四 前三号に掲げるものを除き、法定申告期限から三年を経過した日以後に期限後申告書の提出があつた国税についての更正

(iv) Except for those listed in the preceding three items, a reassessment of a national tax for which a return form after the due date has been filed on or after the day on which three years have elapsed from the statutory tax return due date

3 第二十五条（決定）の規定による決定又はその決定後にする更正は、その決定又は更正に係る国税の法定申告期限（還付請求申告書の提出がない場合にする当該決定又は更正については、政令で定める日）から五年を経過した日以後においては、することができない。

(3) No determination under the provisions of Article 25 (Determination) or reassessment following such determination may be made on or after the day on which five years have elapsed from the statutory tax return due date for the national tax to which such determination or reassessment pertains (or from the day specified by Cabinet Order in the case that a determination or reassessment is to be made when no return form for a refund claim has been filed).

4 次の各号に掲げる国税に係る賦課決定は、当該各号に定める期限又は日から五年を経過した日以後においては、することができない。

(4) No assessment or determination may be made with regard to the national taxes listed in the following items on or after the day on which five years have elapsed from the due date or the day specified respectively in said items:

一 課税標準申告書の提出を要する国税で当該申告書の提出がなかつたもの 当該申告書の提出期限

(i) A national tax for which a tax base return form is required to be filed and for which no such return form has been filed: the due date of the filing of said return form

二 課税標準申告書の提出を要しない賦課課税方式による国税 その納税義務の成立

の日

(ii) A national tax subject to the official assessment system for which no tax base return form is required to be filed: the day on which the tax liability was established

5 偽りその他不正の行為によりその全部若しくは一部の税額を免れ、若しくはその全部若しくは一部の税額の還付を受けた国税（当該国税に係る加算税及び過怠税を含む。）についての更正決定等又は偽りその他不正の行為により当該課税期間において生じた純損失等の金額が過大にあるものとする納税申告書を提出していた場合における当該申告書に記載された当該純損失等の金額（当該金額に関し更正があつた場合には、当該更正後の金額）についての更正は、前各項の規定にかかわらず、次の各号に掲げる更正決定等の区分に応じ、当該各号に定める期限又は日から七年を経過する日まで、することができる。

(5) Notwithstanding the provisions of the preceding paragraphs, a reassessment or determination, etc. of a national tax (including any additional tax and delinquent tax for default on a stamp tax related to the national tax) for which the taxpayer has evaded payment in whole or in part or has received a refund in whole or in part through deception or other wrongful means, and a reassessment of the amount of net loss, etc. stated in a tax return form in which the taxpayer has reported an overstatement of the amount of net loss, etc. that arose during the taxable period concerned through deception or other wrongful means (or if a reassessment has been made of said amount, the reassessed amount) may be made until seven years have elapsed from the due date or the day specified in the following items for the types of reassessment or determination, etc. listed respectively in said items:

一 更正又は決定 その更正又は決定に係る国税の法定申告期限（還付請求申告書に係る更正については、当該申告書を提出した日）

(i) A reassessment or determination: the statutory tax return due date for the national tax to which the reassessment or determination pertains (in the case of a reassessment based on a return form for a refund claim, the day on which said return form has been filed)

二 課税標準申告書の提出を要する国税に係る賦課決定 当該申告書の提出期限

(ii) An assessment and determination regarding the national tax for which a tax base return form is required to be filed: the due date of the filing of such return form

三 課税標準申告書の提出を要しない賦課課税方式による国税に係る賦課決定 その納税義務の成立の日

(iii) An assessment and determination regarding the national tax subject to the official assessment system for which no tax base return form is required to be filed: the day on which the tax liability has been established

(国税の更正、決定等の期間制限の特例)

(Special Provisions for Time Limit for Reassessment, Determination, etc. of National Tax)

第七十一条 更正決定等で次の各号に掲げるものは、当該各号に掲げる期間の満了する日が前条の規定により更正決定等を行うことができる期間の満了する日後に到来する場合には、前条の規定にかかわらず、当該各号に掲げる期間においても、することができる。

Article 71 (1) Notwithstanding the provisions of the preceding Article, a reassessment or determination, etc. listed in the following items may be made within the period specified respectively in said items if the day on which such period expires comes after the date of expiration of the period during which a reassessment or determination, etc. may be made pursuant to the provisions of the preceding Article:

一 更正決定等に係る不服申立て若しくは訴えについての裁決、決定若しくは判決（以下この号において「裁決等」という。）による原処分の変更又は更正の請求に基づく更正に伴って課税標準等又は税額等に異動を生ずべき国税（当該裁決等又は更正に係る国税の属する税目に属するものに限る。）で当該裁決等又は更正を受けた者に係るものについての更正決定等 当該裁決等又は更正があつた日から六月間

(i) A reassessment or determination, etc. of a national tax pertaining to a person who has received a decision of the National Tax Tribunal, a determination of the taxation agency or a judgment of a court of justice (hereinafter referred to as a "decision, etc." in this item) on an appeal of dissatisfaction or litigation regarding a reassessment or determination, etc. of a national tax for which the tax base, etc. or tax amount is to be changed upon the change to the original disposition by such decision, etc. or upon the reassessment based on a request for reassessment (limited to such national tax falling under the tax item which applies to the national tax to which said decision, etc. or said reassessment pertains): six months from the day on which said decision, etc. or said reassessment was made

二 申告納税方式による国税につき、その課税標準の計算の基礎となつた事実のうちに含まれていた無効な行為により生じた経済的成果がその行為の無効であることに基因して失われたこと、当該事実のうちに含まれていた取り消しうべき行為が取り消されたことその他これらに準ずる政令で定める理由に基づいてする更正（前条第二項第一号又は第二号の規定に該当するものに限る。）又は当該更正に伴い当該国税に係る加算税についてする賦課決定 当該理由が生じた日から三年間

(ii) With regard to national tax that is subject to the self-assessment system, any reassessment to be made on the grounds that the economic performance arising from an act that was null has been lost due to the nullity of said act but was included in the facts used as the basis for the calculation of the tax base, on the grounds that an act that was voidable but was included in said facts has been rescinded, or for other similar grounds specified by Cabinet Order (limited to a reassessment that falls under the provisions of paragraph

(2), item (i) or item (ii) of the preceding Article), and any assessment or determination to be made with regard to an additional tax on such national tax at the time of such reassessment: three years from the day on which the event constituting such reason occurred

(国税の徴収権の消滅時効)

**(Extinctive Prescription for Right of Collection of National Tax)**

第七十二条 国税の徴収を目的とする国の権利（以下この節において「国税の徴収権」という。）は、その国税の法定納期限（前条第一項第一号に掲げる更正決定等により納付すべきものについては、同号に規定する裁決等又は更正があつた日とし、還付請求申告書に係る還付金の額に相当する税額が過大であることにより納付すべきもの及び国税の滞納処分費については、これらにつき徴収権を行使することができる日とし、過怠税については、その納税義務の成立の日とする。次条第三項において同じ。）から五年間行使しないことによつて、時効により消滅する。

Article 72 (1) The right of the State to collect a national tax (hereinafter referred to as the "right of collection of a national tax" in this Section) shall be extinguished by prescription if it is not exercised within five years from the statutory due date for payment of the national tax (in the case of a national tax to be paid based on a reassessment or determination, etc. set forth in paragraph (1), item (i) of the preceding Article, from the day on which the decision, etc. or the reassessment prescribed in said item was made; in the case of a national tax to be paid by reason of an overstatement of the tax amount equivalent to the amount of a refund based on a return form for a refund claim, as well as the expenses for the delinquent tax collection procedure, from the day on which the right of collection may be exercised for these taxes; and in the case of delinquent tax due to default on a stamp tax, from the day on which the tax liability was established; the same shall apply in paragraph (3) of the following Article).

(時効の中断及び停止)

**(Interruption and Suspension of Prescription)**

第七十三条 3 国税の徴収権で、偽りその他不正の行為によりその全部若しくは一部の税額を免れ、又はその全部若しくは一部の税額の還付を受けた国税に係るものの時効は、当該国税の法定納期限から二年間は、進行しない。ただし、当該法定納期限の翌日から同日以後二年を経過する日までの期間内に次の各号に掲げる行為又は処分があつた場合においては当該各号に掲げる行為又は処分の区分に応じ当該行為又は処分に係る部分の国税ごとに当該各号に掲げる日の翌日から、当該法定納期限までに当該行為又は処分があつた場合においては当該行為又は処分に係る部分の国税ごとに当該法定納期限の翌日から進行する。

Article 73 (3) The period of prescription for the right of collection of a national tax with regard to which the taxpayer has evaded payment of the whole or part



of the tax amount or has received a refund of the whole or part of the tax amount through deception or other wrongful means shall not begin to run for two years from the statutory due date for payment of said national tax; provided, however, that in cases where any of the acts or dispositions listed in the following items have been carried out, the period of prescription shall commence running from the day following the day set forth in each of said items in relation to each part of the national tax pertaining to such act or disposition for the categories of acts or dispositions listed respectively in said items, and in cases where said act or disposition has been made by said statutory due date for payment, the prescription shall commence to run from the day following said statutory due date for payment in relation to each part of the national tax pertaining to said act or disposition:

一 納税申告書の提出 当該申告書が提出された日

(i) Filing of a tax return form: The day on which said return form was filed

二 更正決定等（加算税に係る賦課決定を除く。） 当該更正決定等に係る更正通知書若しくは決定通知書又は賦課決定通知書が発せられた日

(ii) A reassessment or determination, etc. (excluding an assessment and determination regarding an additional tax): The day on which a written notice of reassessment or written notice of determination or a written notice of assessment and determination regarding said reassessment or determination, etc. was given

三 納税に関する告知（賦課決定通知書が発せられた国税に係るものを除く。） 当該告知に係る納税告知書が発せられた日（当該告知が当該告知書の送達に代え、口頭でされた場合には、当該告知がされた日）

(iii) A notice relating to tax payment (excluding such notice pertaining to the national tax for which a written notice of assessment and determination has been given): The day on which a written notice of tax due pertaining to said notice was given (in cases where said notice was given orally in lieu of the service of such written notice, the day on which said notice was given orally)

四 納税の告知を受けることなくされた源泉徴収による国税の納付 当該納付の日

(iv) Payment of a withholding tax made without receiving notice of tax due: The day on which said payment was made

4 国税の徴収権の時効は、延納、納税の猶予又は徴収若しくは滞納処分に関する猶予に係る部分の国税（当該部分の国税にあわせて納付すべき延滞税及び利子税を含む。）につき、その延納又は猶予がされている期間内は、進行しない。

(4) With regard to the part of a national tax pertaining to the postponement of tax payment, or the tax payment grace period or the grace period for tax collection or for execution of a delinquent tax collection procedure (including any delinquent tax or tax interest payable together with said part of the national tax), the prescription of the right of collection of the national tax shall not run during the period in which such postponement or grace is effective.

(納税管理人)

(Tax Agent)

第百十七条 2 納税者は、前項の規定により納税管理人を定めたときは、当該納税管理人に係る国税の納税地を所轄する税務署長（保税地域からの引取りに係る消費税等に関する事項のみを処理させるため、納税管理人を定めたときは、当該消費税等の納税地を所轄する税関長）にその旨を届け出なければならない。その納税管理人を解任したときも、また同様とする。

Article 117 (2) When a taxpayer has appointed a tax agent pursuant to the provisions of the preceding paragraph, he/she shall notify the district director of the tax office having jurisdiction over the place of payment of the national tax pertaining to said tax agent (if a tax agent has been appointed to administer only affairs concerning the consumption tax, etc. on goods received from a bonded area, the director-general of the customs house having jurisdiction over the place of tax payment of the consumption tax, etc.). The same shall apply where a taxpayer has dismissed his/her tax agent.