

所得税法（非居住者，外国法人関連部分）

Income Tax Act (Limited to the provisions related to nonresidents and foreign corporations)

(昭和四十年三月三十一日法律第三十三号)
(Act No. 33 of March 31, 1965)

第一編 総則

Part I General Provisions

第一章 通則

Chapter I General Rules

(定義)

(Definitions)

第二条 この法律において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

Article 2 In this Act, the meanings of the terms listed in the following items shall be as prescribed respectively in those items:

一 国内 この法律の施行地をいう。

(i) In Japan: This shall mean in the region where this Act is enforced.

二 国外 この法律の施行地外の地域をいう。

(ii) Outside Japan: This shall mean outside the region where this Act is enforced.

三 居住者 国内に住所を有し、又は現在まで引き続いて一年以上居所を有する個人をいう。

(iii) Resident: This shall mean an individual who has a domicile or has had a residence continuously for one year or more in Japan.

四 非永住者 居住者のうち、日本の国籍を有しておらず、かつ、過去十年以内において国内に住所又は居所を有していた期間の合計が五年以下である個人をいう。

(iv) Non-permanent resident: This shall mean a resident who does not have Japanese nationality and who has had a domicile or a residence in Japan for not more than five years in total within the past ten years.

五 非居住者 居住者以外の個人をいう。

(v) Nonresident: This shall mean an individual who is not a resident.

六 内国法人 国内に本店又は主たる事務所を有する法人をいう。

(vi) Domestic corporation: This shall mean a corporation that has its head office or principal office in Japan.

七 外国法人 内国法人以外の法人をいう。

(vii) Foreign corporation: This shall mean a corporation that is not a domestic corporation.

八 人格のない社団等 法人でない社団又は財団で代表者又は管理人の定めがあるものをいう。

(viii) Association, etc. without juridical personality: This shall mean an association or foundation that is not a juridical person and that has special provisions concerning the representative or administrator.

八の二 株主等 株主又は合名会社、合資会社若しくは合同会社の社員その他法人の出資者をいう。

(viii)-2 Shareholder, etc.: This shall mean a shareholder, a member of a general partnership company, a limited partnership company, or a limited liability company, or any other contributor of a corporation.

八の三 法人課税信託 法人税法（昭和四十年法律第三十四号）第二条第二十九号の二（定義）に規定する法人課税信託をいう。

(viii)-3 Trust subject to corporation taxation: This shall mean a trust subject to corporation taxation prescribed in Article 2, item (xxix)-2 (Definitions) of the Corporation Tax Act (Act No. 34 of 1965).

九 公社債 公債及び社債（会社以外の法人が特別の法律により発行する債券を含む。）をいう。

(ix) Public and corporate bonds: This shall mean public bonds and corporate bonds (including bonds that a corporation other than a company issues under special Acts).

十 預貯金 預金及び貯金（これらに準ずるものとして政令で定めるものを含む。）をいう。

(x) Deposits and savings: This shall mean deposits and savings (including those specified by Cabinet Order as equivalent thereto).

十一 合同運用信託 信託会社（金融機関の信託業務の兼営等に関する法律（昭和十八年法律第四十三号）により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。）が引き受けた金銭信託で、共同しない多数の委託者の信託財産を合同して運用するもの（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第二項（定義）に規定する委託者非指図型投資信託及びこれに類する外国投資信託（同条第二十二項に規定する外国投資信託をいう。第十二号の二及び第十三号において同じ。）並びに委託者が実質的に多数でないものとして政令で定める信託を除く。）をいう。

(xi) Jointly operated cash trust: This shall mean a cash trust accepted by a trust company (including a financial institution prescribed in Article 1, paragraph (1) (Approval for Additional Operations) of the Act on Additional Operation, etc. of Trust Business by Financial Institutions (Act No. 43 of 1943) that is engaged in trust business prescribed in said paragraph under said Act) in which the trust company jointly operates trust property of multiple settlors who do not act in concert (excluding an investment trust operated without instructions from the settlor prescribed in Article 2, paragraph (2) (Definitions) of the Act on Investment Trusts and Investment

Corporations (Act No. 198 of 1951), a foreign investment trust equivalent thereto (meaning a foreign investment trust as prescribed in paragraph (22) of said Article; the same shall apply in the item (xii)-2 and item (xiii)), and other trusts specified by Cabinet Order as those with settlors being substantially small in number).

十二 貸付信託 貸付信託法（昭和二十七年法律第百九十五号）第二条第一項（定義）に規定する貸付信託をいう。

(xii) Loan trust: This shall mean a loan trust prescribed in Article 2, paragraph (1) (Definitions) of the Loan Trust Act (Act No. 195 of 1952)

十二の二 投資信託 投資信託及び投資法人に関する法律第二条第三項に規定する投資信託及び外国投資信託をいう。

(xii)-2 Investment trust: This shall mean an investment trust or a foreign investment trust as prescribed in Article 2, paragraph (3) of the Act on Investment Trusts and Investment Corporations

十三 証券投資信託 投資信託及び投資法人に関する法律第二条第四項に規定する証券投資信託及びこれに類する外国投資信託をいう。

(xiii) Securities investment trust: This shall mean a securities investment trust as prescribed in Article 2, paragraph (4) of the Act on Investment Trusts and Investment Corporations and a foreign investment trust equivalent thereto.

十四 オープン型の証券投資信託 証券投資信託のうち、元本の追加信託をすることができるものをいう。

(xiv) Open-ended securities investment trust: This shall mean a securities investment trust under which additional principal may be entrusted.

十五 公社債投資信託 証券投資信託のうち、その信託財産を公社債に対する投資として運用することを目的とするもので、株式（投資信託及び投資法人に関する法律第二条第十四項に規定する投資口を含む。第二十四条（配当所得）、第二十五条（配当等とみなす金額）、第五十七条の四第三項（株式交換等に係る譲渡所得等の特例）、第一百七十六条第一項及び第二項（信託財産に係る利子等の課税の特例）、第二百二十四条の三第二項第一号（株式等の譲渡の対価の受領者の告知）並びに第二百二十五条第一項第二号（支払調書及び支払通知書）において同じ。）又は出資に対する投資として運用しないものをいう。

(xv) Bond investment trust: This shall mean a securities investment trust for the purpose of operating trust property to invest in public or corporate bonds without operating trust property to invest in shares (including units of investment prescribed in Article 2, paragraph (14) of the Act on Investment Trusts and Investment Corporations; the same shall apply in Article 24 (Dividend Income), Article 25 (The Amount Deemed to Be Dividends, etc.), Article 57-4, paragraph (3) (Special Provisions on Capital Gains, etc. from a Share Exchange, etc.), Article 176, paragraph (1) and paragraph (2) (Special Provisions on Taxation of Interest, etc. from Trust Property), Article 224-3, paragraph (2), item (i) (Notification of Recipients of Consideration for the

Transfer of Shares, etc.), and Article 225, paragraph (1), item (ii) (Payment Records and Notifications of Payment)) or capital contributions.

十五の二 公社債等運用投資信託 証券投資信託以外の投資信託のうち、信託財産として受け入れた金銭を公社債等（公社債、手形、指名金銭債権（指名債権であつて金銭の支払を目的とするものをいう。）その他の政令で定める資産をいう。）に対して運用するものとして政令で定めるものをいう。

(xv)-2 Bond operation investment trust: This shall mean an investment trust that is not a securities investment trust and is specified by Cabinet Order as a trust operating monies accepted as trust property by investing in public or corporate bonds, etc. (meaning public or corporate bonds, negotiable instruments, nominative monetary claims (meaning nominative claims for the purpose of paying monies), or other assets specified by Cabinet Order)

十五の三 公募公社債等運用投資信託 その設定に係る受益権の募集が公募（金融商品取引法（昭和二十三年法律第二十五号）第二条第三項（定義）に規定する取得勧誘のうち同項第一号に掲げる場合に該当するものとして政令で定めるものをいう。）により行われた公社債等運用投資信託（法人税法第二条第二十九号ロ（２）に掲げる投資信託に該当するものに限る。）をいう。

(xv)-3 Publicly offered bond investment trust: This shall mean a bond operation investment trust (limited to what falls under the category of an investment trust listed in Article 2, item (xxix), (b)2. of the Corporation Tax Act) under which beneficial rights based on the establishment thereof were offered through public offering (meaning a solicitation for acquisition as prescribed in Article 2, paragraph (3) (Definitions) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) which is specified by Cabinet Order as falling under the case listed in item (i) of said paragraph).

十五の四 特定目的信託 資産の流動化に関する法律（平成十年法律第百五号）第二条第十三項（定義）に規定する特定目的信託をいう。

(xv)-4 Specified purpose trust: This shall mean a specified purpose trust prescribed in Article 2, paragraph (13) (Definitions) of the Act on Securitization of Assets (Act No. 105 of 1998).

十五の五 特定受益証券発行信託 法人税法第二条第二十九号ハに規定する特定受益証券発行信託をいう。

(xv)-5 Specified trust that issues beneficiary certificates: This shall mean a specified trust that issues beneficiary certificates as prescribed in Article 2, item (xxix), (c) of the Corporation Tax Act.

十六 たな卸資産 事業所得を生ずべき事業に係る商品、製品、半製品、仕掛品、原材料その他の資産（有価証券及び山林を除く。）でたな卸をすべきものとして政令で定めるものをいう。

(xvi) Inventories: This shall mean commodities, products, semi-finished products, products in progress, raw materials, or other assets (excluding securities and forests) related to a business that is to generate business

- income, which are specified by Cabinet Order as those to be taken into inventory.
- 十七 有価証券 金融商品取引法第二条第一項に規定する有価証券その他これに準ずるもので政令で定めるものをいう。
- (xvii) Securities: This shall mean securities as prescribed in Article 2, paragraph (1) of the Financial Instruments and Exchange Act or others equivalent thereto that are specified by Cabinet Order.
- 十八 固定資産 土地（土地の上に存する権利を含む。） 、減価償却資産、電話加入権その他の資産（山林を除く。） で政令で定めるものをいう。
- (xviii) Fixed assets: This shall mean land (including any right on land), depreciable assets, telephone subscription rights, or other assets (excluding forests) specified by Cabinet Order.
- 十九 減価償却資産 不動産所得若しくは雑所得の基となり、又は不動産所得、事業所得、山林所得若しくは雑所得を生ずべき業務の用に供される建物、構築物、機械及び装置、船舶、車両及び運搬具、工具、器具及び備品、鉱業権その他の資産で償却をすべきものとして政令で定めるものをいう。
- (xix) Depreciable assets: This shall mean buildings, structures, machinery, devices, ships, vehicles and equipment, tools, apparatuses and appliances, mining rights, or other assets, which generate real property income or miscellaneous income and which are used for operations to generate real property income, business income, timber income, or miscellaneous income, and which are specified by Cabinet Order as assets to be depreciated.
- 二十 繰延資産 不動産所得、事業所得、山林所得又は雑所得を生ずべき業務に関し個人が支出する費用のうち支出の効果がその支出の日以後一年以上に及ぶもので政令で定めるものをいう。
- (xx) Deferred expenses: This shall mean expenses paid by an individual for operations that are to generate real property income, business income, timber income, or miscellaneous income, whose effects last for one year or more after the day on which the payment was made and which are specified by Cabinet Order.
- 二十一 各種所得 第二編第二章第二節第一款（所得の種類及び各種所得の金額）に規定する利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得、譲渡所得、一時所得及び雑所得をいう。
- (xxi) Classified income: This shall mean interest income, dividend income, real property income, business income, employment income, retirement income, timber income, capital gains, occasional income, and miscellaneous income as prescribed in Part II, Chapter II, Section 2, Subsection 1 (Types of Income and Amounts of Classified Income).
- 二十二 各種所得の金額 第二編第二章第二節第一款に規定する利子所得の金額、配当所得の金額、不動産所得の金額、事業所得の金額、給与所得の金額、退職所得の金額、山林所得の金額、譲渡所得の金額、一時所得の金額及び雑所得の金額をいう。
- (xxii) Amounts of classified income: This shall mean the amount of interest

income, the amount of dividend income, the amount of real property income, the amount of business income, the amount of employment income, the amount of retirement income, the amount of timber income, the amount of capital gains, the amount of occasional income, and the amount of miscellaneous income prescribed in Part II, Chapter II, Section 2, Subsection 1.

二十三 変動所得 漁獲から生ずる所得、著作権の使用料に係る所得その他の所得で
年年の変動の著しいもののうち政令で定めるものをいう。

(xxiii) Fluctuating income: This shall mean income arising from fish catches, income related to royalties for a copyright, or other income whose amount varies significantly year by year and which is specified by Cabinet Order.

二十四 臨時所得 役務の提供を約することにより一時に取得する契約金に係る所得
その他の所得で臨時に発生するもののうち政令で定めるものをいう。

(xiv) Ad hoc income: This shall mean income related to a signing bonus paid on lump-sum basis due to a promise to provide services, or other income which arises on a temporary basis and which is specified by Cabinet Order.

二十五 純損失の金額 第六十九条第一項（損益通算）に規定する損失の金額のうち
同条の規定を適用してもなお控除しきれない部分の金額をいう。

(xxv) Amount of net loss: This shall mean the portion of the amount of loss prescribed in Article 69, paragraph (1) (Aggregation of Profits and Losses) that remains un-deducted even after applying the provisions of said Article).

二十六 雑損失の金額 第七十二条第一項（雑損控除）に規定する損失の金額の合計
額が同項各号に掲げる場合の区分に応じ当該各号に掲げる金額を超える場合におけ
るその超える部分の金額をいう。

(xxvi) Amount of casualty loss: This shall mean, in the case where the total amount of loss prescribed in Article 72, paragraph (1) (Deduction for Casualty Loss) exceeds the amount listed in the items of said paragraph in accordance with the category listed in the relevant item, the amount in excess of said amount.

二十七 災害 震災、風水害、火災その他政令で定める災害をいう。

(xxvii) Disaster: This shall mean an earthquake, storm and flood, fire, or any other disaster specified by Cabinet Order.

二十八 障害者 精神上の障害により事理を弁識する能力を欠く常況にある者、失明
者その他の精神又は身体に障害がある者で政令で定めるものをいう。

(xxviii) Person with disabilities: This shall mean a person who, at all times, lacks the capacity to appreciate the person's situation due to a mental disability, a person who is blind, or any other person with a mental or physical disability as specified by Cabinet Order.

二十九 特別障害者 障害者のうち、精神又は身体に重度の障害がある者で政令で
定めるものをいう。

(xxix) Person with particular disabilities: From among persons with disabilities,

this shall mean persons who suffer a serious mental or physical disability as specified by Cabinet Order.

三十 寡婦 次に掲げる者をいう。

(xxx) Widow: This shall mean a person listed as follows:

イ 夫と死別し、若しくは夫と離婚した後婚姻をしていない者又は夫の生死の明らかでない者で政令で定めるもののうち、扶養親族その他その者と生計を一にする親族で政令で定めるものを有するもの

(a) Among persons who have been bereaved of or divorced from their husbands and who have not married thereafter or whose husbands' whereabouts are unknown, those as specified by Cabinet Order who have any dependent relatives or other persons specified by Cabinet Order whose cost of living is included in their own.

ロ イに掲げる者のほか、夫と死別した後婚姻をしていない者又は夫の生死の明らかでない者で政令で定めるもののうち、第七十条（純損失の繰越控除）及び第七十一条（雑損失の繰越控除）の規定を適用しないで計算した場合における第二十二条（課税標準）に規定する総所得金額、退職所得金額及び山林所得金額の合計額（以下この条において「合計所得金額」という。）が五百万円以下であるもの

(b) In addition to those listed in (a), among persons who have been bereaved of their husbands and who have not married thereafter or whose husbands' whereabouts are unknown, those as specified by Cabinet Order whose gross income, retirement income and timber income as prescribed in Article 22 (Tax Base) in total, calculated without applying the provisions of Article 70 (Deduction for Carryover of Net Loss) and Article 71 (Deduction for Carryover of Casualty Loss), (hereinafter referred to as the "total amount of income" in this Article) is not more than five million yen

三十一 寡夫 妻と死別し、若しくは妻と離婚した後婚姻をしていない者又は妻の生死の明らかでない者で政令で定めるもののうち、その者と生計を一にする親族で政令で定めるものを有し、かつ、合計所得金額が五百万円以下であるものをいう。

(xxxix) Widower: This shall mean, among persons who have been bereaved of or divorced from their wives and who have not married thereafter or whose wives' whereabouts are unknown, those as specified by Cabinet Order who have any relatives as specified by Cabinet Order whose cost of living is included in their own, and whose total amount of income is not more than five million yen.

三十二 勤労学生 次に掲げる者で、自己の勤労に基づいて得た事業所得、給与所得、退職所得又は雑所得（以下この号において「給与所得等」という。）を有するもののうち、合計所得金額が六十五万円以下であり、かつ、合計所得金額のうち給与所得等以外の所得に係る部分の金額が十万円以下であるものをいう。

(xxxixii) Working student: This shall mean, among persons listed as follows who earn business income, employment income, retirement income, or miscellaneous income based on their own work (hereinafter referred to as

"employment income, etc." in this item) and whose total amount of income is not more than 650,000 yen, those for whom the amount pertaining to income other than employment income, etc. is not more than 100,000 yen:

イ 学校教育法（昭和二十二年法律第二十六号）第一条（学校の範囲）に規定する学校の学生、生徒又は児童

(a) A student or child at a school prescribed in Article 1 (Scope of Schools) of the School Education Act (Act No. 26 of 1947)

ロ 国、地方公共団体又は私立学校法（昭和二十四年法律第二百七十号）第三条（定義）に規定する学校法人、同法第六十四条第四項（私立専修学校及び私立各種学校）の規定により設立された法人若しくはこれらに準ずるものとして政令で定める者の設置した学校教育法第二百二十四条（専修学校）に規定する専修学校又は同法第三十四条第一項（各種学校）に規定する各種学校の生徒で政令で定める課程を履修するもの

(b) A student at a special training college prescribed in Article 124 (Special Training Colleges) of the School Education Act or a miscellaneous school prescribed in Article 134, paragraph (1) (Miscellaneous Schools) of said Act, which is established by the national or a local government, a school corporation prescribed in Article 3 (Definitions) of the Private Schools Act (Act No. 270 of 1949), a corporation established under Article 64, paragraph (4) (Private Special Training Colleges and Private Miscellaneous Schools) of said Act, or others specified by Cabinet Order as those equivalent thereto, who studies in a course specified by Cabinet Order

ハ 職業訓練法人の行う職業能力開発促進法（昭和四十四年法律第六十四号）第二十四条第三項（職業訓練の認定）に規定する認定職業訓練を受ける者で政令で定める課程を履修するもの

(c) A person who receives the accredited vocational training provided by a vocational training corporation as prescribed in Article 24, paragraph (3) (Accreditation of Vocational Training) of the Human Resources Development Promotion Act (Act No. 64 of 1969) and who studies in a course specified by Cabinet Order.

三十三 控除対象配偶者 居住者の配偶者でその居住者と生計を一にするもの（第五十七条第一項（事業に専従する親族がある場合の必要経費の特例等）に規定する青色事業専従者に該当するもので同項に規定する給与の支払を受けるもの及び同条第三項に規定する事業専従者に該当するものを除く。）のうち、合計所得金額が三十八万円以下である者をいう。

(xxxiii) Qualifying spouse for tax deduction: This shall mean a spouse of a resident whose cost of living is included in that of the resident (excluding a person who falls under the category of family employees of a blue return taxpayer prescribed in Article 57, paragraph (1) (Special Provisions, etc. on Necessary Expenses Where Relatives Are Engaged in Business as Full-Time

Employees) and receives any salaries prescribed in said paragraph, and the category of family employees prescribed in paragraph (3) of said Article) and whose total amount of income is not more than 380,000 yen.

三十三の二 老人控除対象配偶者 控除対象配偶者のうち、年齢七十歳以上の者をいう。

(xxxiii)-2 Qualifying spouse for tax deduction over 70: This shall mean a qualifying spouse for tax deduction who is 70 years of age or older.

三十四 扶養親族 居住者の親族（その居住者の配偶者を除く。）並びに児童福祉法（昭和二十二年法律第百六十四号）第二十七条第一項第三号（都道府県の採るべき措置）の規定により同法第六条の三第一項（定義）に規定する里親に委託された児童及び老人福祉法（昭和三十八年法律第百三十三号）第十一条第一項第三号（市町村の採るべき措置）の規定により同号に規定する養護受託者に委託された老人でその居住者と生計を一にするもの（第五十七条第一項に規定する青色事業専従者に該当するもので同項に規定する給与の支払を受けるもの及び同条第三項に規定する事業専従者に該当するものを除く。）のうち、合計所得金額が三十八万円以下である者をいう。

(xxxiv) Dependent relative: This shall mean a relative of a resident (excluding the resident's spouse), a child entrusted to a foster parent prescribed in Article 6-3, paragraph (1) (Definitions) of the Child Welfare Act (Act No. 164 of 1947) under Article 27, paragraph (1), item (iii) (Measures to Be Taken by Prefectures) of said Act, or an elderly person entrusted to a nursing care provider as prescribed in Article 11, paragraph (1), item (iii) (Measures to Be Taken by Municipalities) of the Act on Social Welfare Services for the Elderly (Act No. 133 of 1963) under the same item, whose cost of living is included in that of the resident (excluding a person who falls under the category of family employees of a blue return taxpayer prescribed in Article 57, paragraph (1) and receives any salaries prescribed in said paragraph and the category of family employees prescribed in paragraph (3) of said Article) and whose total amount of income is not more than 380,000 yen.

三十四の二 特定扶養親族 扶養親族のうち、年齢十六歳以上二十三歳未満の者をいう。

(xxxiv)-2 Specified dependent relatives: This shall mean a dependent relative who is 16 years of age or older and younger than 23 years of age.

三十四の三 老人扶養親族 扶養親族のうち、年齢七十歳以上の者をいう。

(xxxiv)-3 Elderly dependent relative: This shall mean a dependent relative who is 70 years of age or older.

三十五 特別農業所得者 その年において農業所得（米、麦、たばこ、果実、野菜若しくは花の生産若しくは栽培又は養蚕に係る事業その他これに類するものとして政令で定める事業から生ずる所得をいう。以下この号において同じ。）の金額が総所得金額の十分の七に相当する金額をこえ、かつ、その年九月一日以後に生ずる農業所得の金額がその年中の農業所得の金額の十分の七をこえる者をいう。

(xxxv) Special farming income earner: This shall mean a person whose farming income (meaning income arising from a business related to growing or cultivating rice, wheat, tobacco, fruits, vegetables or flowers, the silk cultivation business, or other business specified by Cabinet Order as being equivalent thereto; hereinafter the same shall apply in this item) for the year accounts for over 70% of the gross income, and the portion of the farming income that arises on or after September 1 of the year exceeds 70% of the total farming income for the year

三十六 予定納税額 第百四条第一項（予定納税額の納付）又は第百七条第一項（特別農業所得者の予定納税額の納付）（これらの規定を第百六十六条（非居住者に対する準用）において準用する場合を含む。）の規定により納付すべき所得税の額をいう。

(xxxvi) Amount of estimated tax prepayment: This shall mean the amount of income tax to be paid under the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment) or Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners) (including the case where these provisions are applied mutatis mutandis pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents)).

三十七 確定申告書 第二編第五章第二節第一款及び第二款（確定申告）（第百六十六条において準用する場合を含む。）の規定による申告書（当該申告書に係る期限後申告書を含む。）をいう。

(xxxvii) Tax return: This shall mean a return pursuant to the provisions of Part II, Chapter V, Section 2, Subsection 1 and Subsection 2 (Tax Returns) (including the case where they are applied mutatis mutandis pursuant to Article 166) (including a return filed after the deadline for said return).

三十八 期限後申告書 国税通則法（昭和三十七年法律第六十六号）第十八条第二項（期限後申告書）に規定する期限後申告書をいう。

(xxxviii) Return filed after the deadline: This shall mean a return filed after the deadline prescribed in Article 18, paragraph (2) (Return Filed after the Deadline) of the Act on General Rules for National Taxes (Act No. 66 of 1962).

三十九 修正申告書 国税通則法第十九条第三項（修正申告書）に規定する修正申告書をいう。

(xxxix) Amended return: This shall mean an amended return prescribed in Article 19, paragraph (3) (Amended Return) of the Act on General Rules for National Taxes.

四十 青色申告書 第百四十三条（青色申告）（第百六十六条において準用する場合を含む。）の規定により青色の申告書によつて提出する確定申告書及び確定申告書に係る修正申告書をいう。

(xl) Blue return: This shall mean a tax return and an amended return related thereto filed with a blue return pursuant to the provisions of Article 143 (Blue Return) (including the case where it is applied mutatis mutandis

pursuant to Article 166).

四十一 確定申告期限 第一百二十条第一項（確定所得申告）（第百六十六条において準用する場合を含む。）の規定による申告書の提出期限をいい、年の中途において死亡し又は出国をした場合には、第二百五条第一項（年の中途で死亡した場合の確定申告）又は第二十七条第一項（年の中途で出国をする場合の確定申告）（これらの規定を第百六十六条において準用する場合を含む。）の規定による申告書の提出期限をいう。

(xli) Deadline for filing a tax return: This shall mean the deadline for filing a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns) (including the case where it is applied mutatis mutandis pursuant to Article 166), and in the case where the taxpayer has died or left the country during the year, this shall mean the deadline for filing a return pursuant to the provisions of Article 125, paragraph (1) (Tax Returns Where the Taxpayer Has Died During the Year) or Article 127, paragraph (1) (Tax Returns Where the Taxpayer Leaves the Country During the Year) (including the case where these provisions are applied mutatis mutandis pursuant to Article 166).

四十二 出国 居住者については、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をしないで国内に住所及び居所を有しないこととなることをいい、非居住者については、同項の規定による納税管理人の届出をしないで国内に居所を有しないこととなること（国内に居所を有しない非居住者で第百六十四条第一項第一号から第三号まで（非居住者に対する課税の方法）に掲げる非居住者に該当するものについては、これらの号に掲げる非居住者のいずれにも該当しなくなることとし、国内に居所を有しない非居住者で同項第四号に掲げる非居住者に該当するものについては、国内において行う第百六十一条第二号（人的役務の提供事業に係る対価）に規定する事業を廃止することとする。）をいう。

(xlii) Departure: This shall mean that a resident ceases to have a domicile or a residence in Japan without making a notification of the resident's tax agent under Article 117 paragraph (2) (Tax Agents) of the Act on General Rules for National Taxes, or that a nonresident ceases to have a residence in Japan without making a notification of tax agent under said paragraph (with regard to a nonresident who does not have a domicile in Japan and falls under the category of nonresidents listed in Article 164, paragraph (1), items (i) to (iii) (Method of Taxation for Nonresidents), this shall mean that such nonresident ceases to fall under the category of any of the nonresidents listed in these items, and with regard to a nonresident who does not have a domicile in Japan and falls under the category of nonresidents listed in item (iv) of said paragraph, this shall mean that such nonresident terminates the business prescribed in Article 161, item (ii) (Compensation for the Provision of Personal Services) that the nonresident's conducts in Japan).

四十三 更正 国税通則法第二十四条（更正）又は第二十六条（再更正）の規定によ

る更正をいう。

(xliii) Reassessment: This shall mean a reassessment pursuant to the provisions of Article 24 (Reassessment) or Article 26 (Reassessment of Previous Reassessment) of the Act on General Rules for National Taxes
四十四 決定 第十九条（納税地指定の処分の取消しがあつた場合の申告等の効力）の場合を除き、国税通則法第二十五条（決定）の規定による決定をいう。

(xliv) Determination: This shall mean a determination pursuant to the provisions of Article 25 (Determination) of the Act on General Rules for National Taxes, except for the case set forth in Article 19 (Effect of Filing a Return, etc. When the Designation of the Place for Tax Payment Has Been Revoked).

四十五 源泉徴収 第四編第一章から第六章まで（源泉徴収）の規定により所得税を徴収し及び納付することをいう。

(xlv) Withholding: This shall mean withholding and paying income tax pursuant to the provisions of Part IV, Chapter I to Chapter VI (Withholding).

四十六 附帯税 国税通則法第二条第四号（定義）に規定する附帯税をいう。

(xlvi) Penalty tax: This shall mean penalty tax prescribed in Article 2, item (iv) (Definitions) of the Act on General Rules for National Taxes.

四十七 充当 第百九十条（年末調整）及び第百九十一条（過納額の還付）の場合を除き、国税通則法第五十七条第一項（充当）の規定による充当をいう。

(xlvii) Appropriation: This shall mean appropriation pursuant to the provisions of Article 57, paragraph (1) (Appropriation) of the Act on General Rules for National Taxes, except for the case set forth in Article 190 (Year-End Adjustment) and Article 191 (Refund of Overpayment).

四十八 還付加算金 国税通則法第五十八条第一項（還付加算金）に規定する還付加算金をいう。

(xlviii) Interest on refunds: This shall mean interest on refunds prescribed in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes.

（納税義務者）

(The Taxpayer)

第五条 居住者は、この法律により、所得税を納める義務がある。

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

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

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

一 第百六十一条（国内源泉所得）に規定する国内源泉所得（次号において「国内源泉所得」という。）を有するとき（同号に掲げる場合を除く。）。)

(i) Where the nonresident has domestic source income prescribed in Article 161 (Domestic Source Income) (referred to as "domestic source income" in the

following item) (excluding the case listed in said item)

二 その引受けを行う法人課税信託の信託財産に帰せられる内国法人課税所得（第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配又は賞金をいう。以下この条において同じ。）の支払を国内において受けるとき又は当該信託財産に帰せられる外国法人課税所得（国内源泉所得のうち第六十一条第一号の二から第七号まで又は第九号から第十二号までに掲げるものをいう。以下この条において同じ。）の支払を受

けるとき。
(ii) Where the nonresident receives, in Japan, taxable income from a domestic corporation that is attributable to the trust property under a trust subject to corporation taxation for which the nonresident accepts the position of trustee (meaning interest, etc., dividends, etc., compensation for periodic deposits, profits, margin profits, distribution of profits, or monetary awards listed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax); hereinafter the same shall apply in this Article), or where the nonresident receives taxable income from a foreign corporation that is attributable to said trust property (meaning domestic source income listed in Article 161, items (i)-2 to (vii) or items (ix) to (xii); hereinafter the same shall apply in this Article)

3 内国法人は、国内において内国法人課税所得の支払を受

けるとき又はその引受けを行う法人課税信託の信託財産に帰せられる外国法人課税所得の支払を受

けるときは、この法律により、所得税を納める義務がある。
(3) A domestic corporation shall be liable to pay income tax pursuant to this Act when it receives, in Japan, taxable income from a domestic corporation, or when it receives taxable income from a foreign corporation that is attributable to the trust property under a trust subject to corporation taxation for which it accepts the position of trustee.

4 外国法人は、外国法人課税所得の支払を受

けるとき又はその引受けを行う法人課税信託の信託財産に帰せられる内国法人課税所得の支払を国内において受けるときは、この法律により、所得税を納める義務がある。
(4) A foreign corporation shall be liable to pay income tax pursuant to this Act when it receives taxable income from a foreign corporation, or when it receives, in Japan, taxable income from a domestic corporation that is attributable to the trust property under a trust subject to corporation taxation for which its accepts the position of trustee.

第三章 課税所得の範囲

Chapter III Scope of Taxable Income

(課税所得の範囲)

(Scope of Taxable Income)

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

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

一 非永住者以外の居住者 すべての所得

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

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

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

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

(iii) A nonresident: Domestic source income listed in the items of Article 164, paragraph (1) and paragraph (2) (Method of Taxation for Nonresidents) for the category of nonresident listed in the relevant item of Article 164, paragraph (1)

四 内国法人 国内において支払われる第百七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益、利益の分配及び賞金

(iv) A domestic corporation: Interest, etc., dividends, etc., compensation for periodic deposits, interests, profits, margin profits, distribution of profits or monetary awards listed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax), which is paid in Japan

五 外国法人 国内源泉所得のうち第百六十一条第一号の二から第七号まで及び第九号から第十二号までに掲げるもの（法人税法第百四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる外国法人については、第百六十一条第一号の二に掲げるものを除く。）

(v) A foreign corporation: Domestic source income listed in Article 161, items (i)-2 to (vii) and items (ix) to (xii) (in the case of a foreign corporation listed in Article 141, item (iv) of the Corporation Tax Act (Foreign Corporations Without a Permanent Establishment in Japan: excluding that listed in Article 161, item (i)-2)

2 前項第二号に掲げる所得の範囲に関し必要な事項は、政令で定める。

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

（納税義務者の区分が異動した場合の課税所得の範囲）

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

第八条 その年において、個人が非永住者以外の居住者、非永住者又は第百六十四条第一項各号（非居住者に対する課税の方法）に掲げる非居住者の区分のうち二以上のものに該当した場合には、その者がその年において非永住者以外の居住者、非永住者又は当該各号に掲げる非居住者であつた期間に応じ、それぞれの期間内に生じた前条第一項第一号から第三号までに掲げる所得に対し、所得税を課する。

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

(公共法人等及び公益信託等に係る非課税)

(Tax Exemption of Public Corporations, etc. and Charitable Trusts, etc.)

第十一条 別表第一に掲げる内国法人が支払を受ける第七十四条各号（内国法人に係る所得税の課税標準）に掲げる利子等、配当等、給付補てん金、利息、利益、差益及び利益の分配（公社債又は貸付信託、投資信託若しくは特定目的信託の受益権で政令で定めるもの（以下この条において「公社債等」という。）の利子、収益の分配又は第二十四条第一項（配当所得）に規定する剰余金の配当（以下この条において「利子等」という。）にあつては、当該内国法人が当該公社債等を引き続き所有していた期間に対応する部分の額として政令で定めるところにより計算した金額に相当する部分に限る。）については、所得税を課さない。

Article 11 (1) Income tax shall not be imposed with respect to the interest, etc., dividends, etc., compensation for periodic deposits, interests, profits, margin profits, and distribution of profits listed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax) that is to be received by a domestic corporation listed in Appended Table 1 (with regard to interest on public and corporate bonds, loan trusts, bond investment trusts, or beneficial rights of specified purpose trusts that are specified by Cabinet Order (hereinafter referred to as "public and corporate bonds, etc." in this Article), as well as the distribution of proceeds, or dividends of surplus prescribed in Article 24, paragraph (1) (Dividend Income) (hereinafter referred to as "interest, etc." in this Article), limited to the portion equivalent to the amount of monies specified by Cabinet Order as corresponding to the period during which said domestic corporation continued to hold said public and corporate bonds, etc.).

2 公益信託ニ関スル法律（大正十一年法律第六十二号）第一条（公益信託）に規定す

る公益信託又は社債、株式等の振替に関する法律第二条第十一項（定義）に規定する加入者保護信託の信託財産につき生ずる所得（公社債等の利子等に係るものにあつては、当該公社債等が当該公益信託又は当該加入者保護信託の信託財産に引き続き属していた期間に対応する部分の額として政令で定めるところにより計算した金額に相当する部分に限る。）については、所得税を課さない。

(2) Income tax shall not be imposed with respect to income arising from the property of a charitable trust as prescribed in Article 1 (Charitable Trusts) of the Charitable Trust Act (Act No. 62 of 1922) or a participant protection trust as prescribed in Article 2, paragraph (11) (Definitions) of the Act on Book-Entry Transfer of Bonds, Shares, etc. (with regard to income pertaining to interest, etc. on public and corporate bonds, etc., limited to the portion equivalent to the amount of monies specified by Cabinet Order as corresponding to the period during which said public and corporate bonds continued to be among the property of said charitable trust or participant protection trust).

3 前二項の規定のうち公社債等の利子等に係る部分は、これらの規定に規定する内国法人又は公益信託若しくは加入者保護信託の受託者が、公社債等につき社債、株式等の振替に関する法律に規定する振替口座簿への記載又は記録その他の政令で定める方法により管理されており、かつ、政令で定めるところにより、当該公社債等の利子等につきこれらの規定の適用を受けようとする旨その他財務省令で定める事項を記載した申告書を、当該公社債等の利子等の支払をする者を經由して税務署長に提出した場合に限り、適用する。

(3) The part of the provisions of the preceding two paragraphs that relates to interest, etc. on public and corporate bonds, etc. shall apply only when a domestic corporation or a trustee of a charitable trust or participant protection trust as prescribed in these provisions operated with regard to the public and corporate bonds, etc., by way of entries or records in a transfer account book as prescribed in the Act on Book-Entry Transfer of Bonds, Shares, etc. or by other means specified by Cabinet Order, and when the domestic corporation or the trustee has submitted a statement containing its intention to seek the application of these provisions to interest, etc. on said public and corporate bonds, and other matters as specified by Ordinance of the Ministry of Finance, to the district director of the tax office, via a person who pays the interest, etc. of said public and corporate bonds.

第五章 納税地

Chapter V Place for Tax Payment

(源泉徴収に係る所得税の納税地)

(Place for Payment of the Withholding Tax)

第十七条 第二十八条第一項（給与所得）に規定する給与等の支払をする者その他第四

編第一章から第六章まで（源泉徴収）に規定する支払をする者のその支払につき源泉徴収をすべき所得税の納税地は、その者の事務所、事業所その他これらに準ずるものでその支払事務を取り扱うもののその支払の日における所在地とする。ただし、公社債の利子、内国法人（第六条の三第一号（受託法人等に関するこの法律の適用）の規定により内国法人とされる同条に規定する受託法人を含む。）が支払う第二十四条第一項（配当所得）に規定する剰余金の配当その他の政令で定めるものについては、その支払をする者の本店又は主たる事務所の所在地その他の政令で定める場所とする。

Article 17 The place where a person who pays salaries, etc. as prescribed in Article 28, paragraph (1) (Employment Income), or a person who makes any other payments as prescribed in Part IV, Chapter I to Chapter VI (Withholding) is to pay income tax to be withheld with regard to such payments shall be the location where the person's office, place of business or any other equivalent place for handling the payment is located as on the date of payment; provided, however, that with regard to interest on public and corporate bonds, dividends of surplus or any other payment specified by Cabinet Order which is paid by a domestic corporation (including a trust corporation that is deemed to be a domestic corporation pursuant to the provisions of Article 6-3, item (i) (Application of This Act to Trust Corporations, etc.) as prescribed in said Article) and which is prescribed in Article 24, paragraph (1) (Dividend Income), the place shall be the location of the head office or principal office of a person who makes the payment or any other place specified by Cabinet Order.

（納税地の指定）

(Designation of the Place for Tax Payment)

第十八条 省略

Article 18 (1) Omitted

2 前条の規定による納税地が同条に規定する支払をする者の支払事務の形態その他の状況からみて同条の所得税の納税地として不適當であると認められる場合には、その納税地の所轄国税局長は、同条の規定にかかわらず、その所得税の納税地を指定することができる。

(2) Where the place for the tax payment prescribed in the preceding Article is deemed to be inappropriate as the place for the payment of income tax as set forth in said Article, in light of the manner for payment by the person who makes the payment as prescribed in said Article or other circumstances, the competent regional commissioner with jurisdiction over the place for the tax payment may designate the place for payment of said income tax, notwithstanding the provisions of said Article.

第二編 居住者の納税義務

Part II Tax Liability of Residents

第一章 通則

Chapter I General Rules

(所得税額の計算の順序)

(Procedures for the Calculation of Income Tax)

第二十一条 居住者に対して課する所得税の額は、次に定める順序により計算する。

Article 21 (1) The amount of income tax imposed on a resident shall be calculated according to the procedures prescribed as follows:

一 次章第二節（各種所得の金額の計算）の規定により、その所得を利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得、譲渡所得、一時所得又は雑所得に区分し、これらの所得ごとに所得の金額を計算する。

(i) Pursuant to the provisions of Section 2 of the following Chapter (Calculation of the Amount of Classified Income), the income shall be divided into interest income, dividend income, real property income, business income, employment income, retirement income, timber income, capital gains, occasional income, or miscellaneous income, and the amount of income shall be calculated for each category

二 前号の所得の金額を基礎として、次条及び次章第三節（損益通算及び損失の繰越控除）の規定により同条に規定する総所得金額、退職所得金額及び山林所得金額を計算する。

(ii) Based on the amounts of income set forth in the preceding item, the amount of gross income, retirement income and timber income as prescribed in the following Article shall be calculated, pursuant to the provisions of the following Article and Section 3 of the following Chapter (Aggregation of Profits and Losses and Deduction for Carryover of Losses)

三 次章第四節（所得控除）の規定により前号の総所得金額、退職所得金額又は山林所得金額から基礎控除その他の控除をして第八十九条第二項（税率）に規定する課税総所得金額、課税退職所得金額又は課税山林所得金額を計算する。

(iii) Pursuant to the provisions of Section 4 of the following Chapter (Exemptions and Deductions from Income), the amount of taxable gross income, the amount of taxable retirement income, or the amount of taxable timber income as prescribed in Article 89, paragraph (2) (Tax Rate) shall be calculated after taking the basic deduction and any other deductions from the amount of gross income, retirement income or timber income set forth in the preceding item.

四 前号の課税総所得金額、課税退職所得金額又は課税山林所得金額を基礎として、第三章第一節（税率）の規定により所得税の額を計算する。

(iv) Based on the amount of taxable gross income, the amount of taxable retirement income or the amount of taxable timber income set forth in the preceding paragraph, the amount of income tax shall be calculated pursuant to the provisions of Chapter III, Section 1 (Tax Rate).

五 第三章第二節（税額控除）の規定により配当控除及び外国税額控除を受ける場合には、前号の所得税の額に相当する金額からその控除をした後の金額をもって所得税の額とする。

(v) Where the taxpayer is taking a tax credit for dividends and a credit for foreign tax pursuant to the provisions of Chapter III, Section 2 (Tax Credit), the amount after receiving the credit from the amount equivalent to the income tax set forth in the preceding item shall be the amount of income tax.

2 前項の場合において、居住者が第四章（税額の計算の特例）の規定に該当するときは、その者に対して課する所得税の額については、同章に定めるところによる。

(2) In the case referred to in the preceding paragraph, when a resident falls under the provisions of Chapter IV (Special Provisions on Calculation of the Amount of Tax), the amount of income tax imposed on the resident shall be as prescribed in said Chapter.

第二章 課税標準及びその計算並びに所得控除

Chapter II Tax Base, Calculation Thereof, and Exemptions and Deductions from Income

第一節 課税標準

Section 1 Tax Base

（課税標準）

（Tax Base）

第二十二條 居住者に対して課する所得税の課税標準は、総所得金額、退職所得金額及び山林所得金額とする。

Article 22 (1) The tax base for the income tax imposed on a resident shall be the amount of gross income, retirement income and timber income.

2 総所得金額は、次節（各種所得の金額の計算）の規定により計算した次に掲げる金額の合計額（第七十條第一項若しくは第二項（純損失の繰越控除）又は第七十一條第一項（雑損失の繰越控除）の規定の適用がある場合には、その適用後の金額）とする。

(2) The amount of gross income shall be the sum of the amounts listed as follows that are calculated pursuant to the provisions of the following Section (Calculation of the Amount of Classified Income) (in the case where the provisions of Article 70, paragraph (1) or paragraph (2) (Deduction for Carryover of Net Loss) or Article 71, paragraph (1) (Deduction for Carryover of Casualty Loss) are applied, the amount after the application):

一 利子所得の金額、配当所得の金額、不動産所得の金額、事業所得の金額、給与所得の金額、譲渡所得の金額（第三十三條第三項第一号（譲渡所得の金額の計算）に掲げる所得に係る部分の金額に限る。）及び雑所得の金額（これらの金額につき第六十九條（損益通算）の規定の適用がある場合には、その適用後の金額）の合計額

(i) The sum of the amount of interest income, dividend income, real property income, business income, employment income, capital gains (limited to the

part of income listed in Article 33 paragraph (3), item (i) (Calculation of the Amount of Capital Gains)), and miscellaneous income (in the case where the provisions of Article 69 (Aggregation of Profits and Losses) are applied to these amounts, the respective amount after the application)

二 譲渡所得の金額（第三十三条第三項第二号に掲げる所得に係る部分の金額に限る。）及び一時所得の金額（これらの金額につき第六十九条の規定の適用がある場合には、その適用後の金額）の合計額の二分の一に相当する金額

(ii) The amount equivalent to a half of the sum of capital gains (limited to the part of income listed in Article 33, paragraph (3), item (ii)) and occasional income (in the case where the provisions of Article 69 are applied to these amounts, the respective amount after the application)

3 退職所得金額又は山林所得金額は、それぞれ次節の規定により計算した退職所得の金額又は山林所得の金額（これらの金額につき第六十九条から第七十一条までの規定の適用がある場合には、その適用後の金額）とする。

(3) The amount of retirement income or the amount of timber income shall be an amount calculated pursuant to the provisions of the following Section, respectively (in the case where the provisions of Articles 69 to 71 are applied to those amounts, the respective amount after the application).

第二節 各種所得の金額の計算

Section 2 Calculation of the Amount of Classified Income

第一款 所得の種類及び各種所得の金額

Subsection 1 Types of Income and the Amount of Classified Income

(利子所得)

(Interest Income)

第二十三条 利子所得とは、公社債及び預貯金の利子（社債、株式等の振替に関する法律第九十条第三項（定義）に規定する分離利息振替国債（財務省令で定めるところにより同条第一項に規定する元利分離が行われたものに限る。）に係るものを除く。）並びに合同運用信託、公社債投資信託及び公募公社債等運用投資信託の収益の分配（以下この条において「利子等」という。）に係る所得をいう。

Article 23 (1) Interest income shall be income related to interest on public and corporate bonds and deposits and savings (excluding coupon-only book-entry government bonds as prescribed in Article 90, paragraph (3) (Definitions) of the Act on Book-Entry Transfer of Bonds, Shares, etc. (limited to those for which the separate trading of principal and interest prescribed in paragraph (1) of said Article has been conducted as specified by Ordinance of the Ministry of Finance), and the distribution of proceeds of a jointly operated cash trust, bond investment trust, and publicly offered bond investment trust (hereinafter referred to as "interest, etc." in this Article).

2 利子所得の金額は、その年中の利子等の収入金額とする。

(2) The amount of interest income shall be the revenue arising from interest, etc. for the year.

(配当所得)

(Dividend Income)

第二十四条 配当所得とは、法人（法人税法第二条第六号（定義）に規定する公益法人等及び人格のない社団等を除く。）から受ける剰余金の配当（株式又は出資（公募公社債等運用投資信託以外の公社債等運用投資信託の受益権及び社債的受益権を含む。次条において同じ。）に係るものに限るものとし、資本剰余金の額の減少に伴うもの及び分割型分割（同法第二条第十二号の九に規定する分割型分割をいい、法人課税信託に係る信託の分割を含む。以下この項及び次条において同じ。）によるものを除く。）、利益の配当（資産の流動化に関する法律第一百五十五条第一項（中間配当）に規定する金銭の分配を含むものとし、分割型分割によるものを除く。）、剰余金の分配（出資に係るものに限る。）、基金利息（保険業法（平成七年法律第百五号）第五十五条第一項（基金利息の支払等の制限）に規定する基金利息をいう。）並びに投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）及び特定受益証券発行信託の収益の分配（以下この条において「配当等」という。）に係る所得をいう。

Article 24 (1) Dividend income shall be income related to dividends of surplus (limited to dividends related to shares or capital contributions (including the beneficial rights of a bond investment trust other than a publicly offered bond investment trust, and company bond-type beneficial rights; the same shall apply in the following Article) and excluding dividends which result from a decrease in capital surplus and a company split by split-off (meaning a company split by split-off as prescribed in Article 2, item (xii)-9 of the Corporation Tax Act and including a trust split in a trust subject to corporation taxation; hereinafter the same shall apply in this paragraph and the following Article)), dividends of profits (including the distribution of monies prescribed in Article 115, paragraph (1) (Interim Dividend) of the Act on Securitization of Assets and excluding dividends due to a company split by split-off), distribution of surplus (limited to a distribution related to capital contributions), and distribution of interest on funds (meaning interest on funds as prescribed in Article 55, paragraph (1) (Restriction on Payment of Interest on Funds) of the Insurance Business Act (Act No. 105 of 1995)), and proceeds from an investment trust (excluding a bond investment trust and a publicly offered bond investment trust) and a specified trust that issues beneficiary certificates (hereinafter referred to as "dividends, etc." in this Article), which are to be received from a corporation (excluding corporations in the public interest and associations, etc. without juridical personality as prescribed in Article 2, item (vi) (Definitions) of the Corporation Tax Act).

2 配当所得の金額は、その年中の配当等の収入金額とする。ただし、株式その他配当所得を生ずべき元本を取得するために要した負債の利子（事業所得又は雑所得の基因

となつた有価証券を取得するために要した負債の利子を除く。以下この項において同じ。)でその年中に支払うものがある場合は、当該収入金額から、その支払う負債の利子の額のうちその年においてその元本を有していた期間に対応する部分の金額として政令で定めるところにより計算した金額の合計額を控除した金額とする。

(2) The amount of dividend income shall be the revenue arising from dividends, etc. for the year; provided, however, that in the case where there is any interest on liabilities required to acquire shares or any other principal which is to generate dividend income (excluding any interest on liabilities required to acquire securities which have generated business income or miscellaneous income; hereinafter the same shall apply in this paragraph) and which is to be paid within the year, the amount of dividend income shall be the amount that remains after deducting, from said revenue, the sum calculated as specified by Cabinet Order as the portion of the payable interest on liabilities that corresponds to the period during which the principal was held during that year.

(配当等とみなす金額)

(The Amount Deemed to Be Dividends, etc.)

第二十五条 法人（法人税法第二条第六号（定義）に規定する公益法人等及び人格のない社団等を除く。以下この項において同じ。）の株主等が当該法人の次に掲げる事由により金銭その他の資産の交付を受けた場合において、その金銭の額及び金銭以外の資産の価額の合計額が当該法人の同条第十六号に規定する資本金等の額又は同条第十七号の二に規定する連結個別資本金等の額のうちその交付の基因となつた当該法人の株式又は出資に対応する部分の金額を超えるときは、この法律の規定の適用については、その超える部分の金額に係る金銭その他の資産は、前条第一項に規定する剰余金の配当、利益の配当又は剰余金の分配とみなす。

Article 25 (1) In the case where a shareholder, etc. of a corporation (excluding corporations in the public interest, etc. and associations, etc. without juridical personality as prescribed in Article 2, item (vi) (Definitions) of the Corporation Tax Act; hereinafter the same shall apply in this paragraph) has received the delivery of monies or any other assets by reason of the occurrence of any of the corporation's events listed as follows, when the sum of the amount of the monies and the value of the assets exceeds the amount of the portion of the corporation's stated capital, etc. prescribed in item (xvi) of said Article or the amount of consolidated individual stated capital, etc. prescribed in item (xvii)-2 of said Article that corresponds to the corporation's shares or capital contributions, which caused the delivery; with regard to the application of the provisions of this Act, monies or any other assets related to the amount of said excess shall be deemed to be dividends of surplus, dividends of profits or distribution of surplus as prescribed in paragraph (1) of the preceding Article:

一 当該法人の合併（法人課税信託に係る信託の併合を含むものとし、法人税法第二条第十二号の八に規定する適格合併を除く。）

- (i) Merger of the corporation (including the consolidation of trusts related to a trust subject to corporation taxation and excluding a qualified merger as prescribed in Article 2, item (xii)-8 of the Corporation Tax Act)
二 当該法人の分割型分割（法人税法第二条第十二号の十二に規定する適格分割型分割を除く。）
- (ii) Company split by split-off of the corporation (excluding a qualified company split by split-off as prescribed in Article 2, item (xii)-12 of the Corporation Tax Act)
三 当該法人の資本の払戻し（株式に係る剰余金の配当（資本剰余金の額の減少に伴うものに限る。）のうち、分割型分割によるもの以外のものをいう。）又は当該法人の解散による残余財産の分配
- (iii) Redemption of the stated capital of the corporation (meaning dividends of surplus related to shares (limited to dividends due to a decrease in capital surplus) on grounds other than a company split by split-off) or the distribution of residual assets due to the dissolution of the corporation
四 当該法人の自己の株式又は出資の取得（金融商品取引法第二条第十六項（定義）に規定する金融商品取引所の開設する市場における購入による取得その他の政令で定める取得及び第五十七条の四第三項第一号から第三号まで（株式交換等に係る譲渡所得等の特例）に掲げる株式又は出資の同項に規定する場合に該当する場合における取得を除く。）
- (iv) The corporation's acquisition of its own shares or capital contributions (excluding an acquisition through purchase on a market opened by a financial instruments exchange as prescribed in Article 2, paragraph (16) (Definitions) of the Financial Instruments and Exchange Act, other types of acquisition as specified by Cabinet Order, and the acquisition of shares or capital contributions listed in Article 57-4, paragraph (3), item (i) to (iii) (Special Provisions on Capital Gains, etc. from a Share Exchange, etc.) in the case falling under the case prescribed in said paragraph)
五 当該法人の出資の消却（取得した出資について行うものを除く。）、当該法人の出資の払戻し、当該法人からの社員その他の出資者の退社若しくは脱退による持分の払戻し又は当該法人の株式若しくは出資を当該法人が取得することなく消滅させること。
- (v) Cancellation of the corporation's capital contributions (excluding cancellation with regard to acquired capital contributions), refund of the corporation's capital contributions, refund of equity due to the withdrawal of a member or any other contributor from the corporation, or extinguishment of the corporation's shares or capital contributions by the corporation without acquiring them
六 当該法人の組織変更（当該組織変更に際して当該組織変更をした当該法人の株式又は出資以外の資産を交付したものに限る。）
- (vi) Entity conversion of the corporation (limited to an entity conversion

accompanying the delivery of assets other than the shares of or capital contributions to the corporation that has undergone the entity conversion)

2 前項に規定する株式又は出資に対応する部分の金額の計算の方法その他同項の規定の適用に関し必要な事項は、政令で定める。

(2) Methods for calculating the amount of the portion corresponding to shares or capital contributions as prescribed in the preceding paragraph and any other matters necessary for the application of the provisions of said paragraph shall be specified by Cabinet Order.

(不動産所得)

(Real Property Income)

第二十六条 不動産所得とは、不動産、不動産の上に存する権利、船舶又は航空機（以下この項において「不動産等」という。）の貸付け（地上権又は永小作権の設定その他他人に不動産等を使用させることを含む。）による所得（事業所得又は譲渡所得に該当するものを除く。）をいう。

Article 26 (1) Real property income shall be income arising from the lending of real property, any right on real property, vessels or aircraft (hereinafter referred to as "real property, etc." in this paragraph) (including the establishment of superficies or emphyteusis and any other act carried out for having another person use real property, etc.) (such income shall exclude that which falls under the category of business income or capital gains).

2 不動産所得の金額は、その年中の不動産所得に係る総収入金額から必要経費を控除した金額とする。

(2) The amount of real property income shall be the amount that remains after deducting the necessary expenses from gross revenue related to real property income for the year.

(事業所得)

(Business Income)

第二十七条 事業所得とは、農業、漁業、製造業、卸売業、小売業、サービス業その他の事業で政令で定めるものから生ずる所得（山林所得又は譲渡所得に該当するものを除く。）をいう。

Article 27 (1) Business income shall be income arising from the farming industry, the fishing industry, the manufacturing industry, the wholesale industry, the retail industry, the service industry or any other industry specified by Cabinet Order (excluding that which falls under the category of timber income or capital gains).

2 事業所得の金額は、その年中の事業所得に係る総収入金額から必要経費を控除した金額とする。

(2) The amount of business income shall be the amount that remains after deducting the necessary expenses from gross revenue related to business

income for the year.

(給与所得)

(Employment Income)

第二十八条 給与所得とは、俸給、給料、賃金、歳費及び賞与並びにこれらの性質を有する給与（以下この条において「給与等」という。）に係る所得をいう。

Article 28 (1) Employment income shall be income related to pay, compensation, wages, annual allowance, a bonus or any other salaries of a similar nature (hereinafter referred to as "salaries, etc." in this Article).

2 給与所得の金額は、その年中の給与等の収入金額から給与所得控除額を控除した残額とする。

(2) The amount of employment income shall be the amount that remains after making an employment income deduction from the revenue from salaries, etc. for the year.

3 前項に規定する給与所得控除額は、次の各号に掲げる場合の区分に応じ当該各号に定める金額とする。

(3) The employment income deduction prescribed in the preceding paragraph shall be the amount specified in each of the following items for the category set forth in the relevant item:

一 前項に規定する収入金額が百八十万円以下である場合 当該収入金額の百分の四十に相当する金額（当該金額が六十五万円に満たない場合には、六十五万円）

(i) In the case where the amount of revenue prescribed in the preceding paragraph is 1,800,000 yen or less: The amount equivalent to 40% of said revenue (650,000 yen, in the case where said amount is less than 650,000 yen)

二 前項に規定する収入金額が百八十万円を超え三百六十万円以下である場合 七十二万円と当該収入金額から百八十万円を控除した金額の百分の三十に相当する金額との合計額

(ii) In the case where the amount of revenue prescribed in the preceding paragraph is over 1,800,000 yen but not more than 3,600,000 yen: The sum of 720,000 yen and the amount equivalent to 30% of the amount that remains after deducting 1,800,000 yen from said revenue

三 前項に規定する収入金額が三百六十万円を超え六百六十万円以下である場合 百二十六万円と当該収入金額から三百六十万円を控除した金額の百分の二十に相当する金額との合計額

(iii) In the case where the amount of revenue prescribed in the preceding paragraph is over 3,600,000 yen but not more than 6,600,000 yen: The sum of 1,260,000 yen and the amount equivalent to 20% of the amount that remains after deducting 3,600,000 yen from said revenue

四 前項に規定する収入金額が六百六十万円を超え千万円以下である場合 百八十六万円と当該収入金額から六百六十万円を控除した金額の百分の十に相当する金額と

の合計額

(iv) In the case where the amount of revenue prescribed in the preceding paragraph is over 6,600,000 yen but not more than 10,000,000 yen: The sum of 1,860,000 yen and the amount equivalent to 10% of the amount that remains after deducting 6,600,000 yen from said revenue

五 前項に規定する収入金額が千万円を超える場合 二百二十万円と当該収入金額から千万円を控除した金額の百分の五に相当する金額との合計額

(v) In the case where the amount of revenue prescribed in the preceding paragraph exceeds 10,000,000 yen: The sum of 2,200,000 yen and the amount equivalent to 5% of the amount that remains after deducting 10,000,000 yen from said revenue

4 その年中の給与等の収入金額が六百六十万円未満である場合には、当該給与等に係る給与所得の金額は、前二項の規定にかかわらず、当該収入金額を別表第五の給与等の金額として、同表により当該金額に応じて求めた同表の給与所得控除後の給与等の金額に相当する金額とする。

(4) In the case where the revenue from salaries, etc. for the year is less than 6,600,000 yen, the amount of employment income related to said salaries, etc. shall be the amount equivalent to the amount of salaries, etc. after making the employment income deduction set forth in Appended Table 5 that is calculated, by deeming said revenue to be the amount of salaries, etc. set forth in Appended Table 5, in accordance with said amount pursuant to said table, notwithstanding the provisions of the preceding two paragraphs.

(退職所得)

(Retirement Income)

第三十条 退職所得とは、退職手当、一時恩給その他の退職により一時に受ける給与及びこれらの性質を有する給与（以下この条において「退職手当等」という。）に係る所得をいう。

Article 30 (1) Retirement income shall be income related to a retirement allowance, lump sum pension or any other salaries to be received occasionally due to retirement, or any salaries of a similar nature (hereinafter referred to as a "retirement allowance, etc." in this Article).

2 退職所得の金額は、その年中の退職手当等の収入金額から退職所得控除額を控除した残額の二分の一に相当する金額とする。

(2) The amount of retirement income shall be the amount equivalent to 50% of the amount that remains after making a retirement income deduction from the revenue from a retirement allowance, etc. for the year.

3 前項に規定する退職所得控除額は、次の各号に掲げる場合の区分に応じ当該各号に掲げる金額とする。

(3) The retirement income deduction prescribed in the preceding paragraph shall be the amount listed in each of the following items for the category set forth in

the relevant item:

一 政令で定める勤続年数（以下この項において「勤続年数」という。）が二十年以下である場合 四十万円に当該勤続年数を乗じて計算した金額

(i) In the case where the period of service specified by Cabinet Order (hereinafter referred to as a "period of service (years)" in this paragraph) is 20 years or less: The amount obtained by multiplying 400,000 yen by said period of service (years)

二 勤続年数が二十年を超える場合 八百万円と七十万円に当該勤続年数から二十年を控除した年数を乗じて計算した金額との合計額

(ii) In the case where the period of service exceeds 20 years: The sum of 8,000,000 yen and the amount obtained by multiplying 700,000 yen by the number of years after subtracting 20 years from said period of service (years)

4 次の各号に掲げる場合に該当するときは、第二項に規定する退職所得控除額は、前項の規定にかかわらず、当該各号に掲げる金額とする。

(4) When falling under any of the cases listed in the following items, the retirement income deduction prescribed in paragraph (2) shall be the amount listed in the relevant item, notwithstanding the provisions of the preceding paragraph:

一 その年の前年以前に他の退職手当等の支払を受けている場合で政令で定める場合 前項の規定により計算した金額から、当該他の退職手当等につき政令で定めるところにより同項の規定に準じて計算した金額を控除した金額

(i) In the case where a person has received payment of another retirement allowance, etc. in or before the year prior to the relevant year and which is specified by Cabinet Order: The amount that remains after deducting, from the amount calculated pursuant to the provisions of the preceding paragraph, the amount calculated, with regard to said other retirement allowance, etc., in accordance with the provisions of said paragraph as specified by Cabinet Order

二 前項及び前号の規定により計算した金額が八十万円に満たない場合（次号に該当する場合を除く。） 八十万円

(ii) In the case where the amount calculated pursuant to the provisions of the preceding paragraph and the preceding item is less than 800,000 yen (excluding the case falling under the following item): 800,000 yen

三 障害者になつたことに直接基因して退職したと認められる場合で政令で定める場合 前項及び第一号の規定により計算した金額（当該金額が八十万円に満たない場合には、八十万円）に百万円を加算した金額

(iii) In the case where a person is deemed to have retired directly as a result of having become disabled as specified by Cabinet Order: The amount adding 1,000,000 yen to the amount calculated pursuant to the provisions of the preceding paragraph and item (i) (800,000 yen, in the case where said amount is less than 800,000 yen)

(退職手当等とみなす一時金)

(Lump Sum Payment Deemed to be Retirement Allowance, etc.)

第三十一条 次に掲げる一時金は、この法律の規定の適用については、前条第一項に規定する退職手当等とみなす。

Article 31 With regard to the application of the provisions of this Act, the following lump sum payments shall be deemed to be a retirement allowance, etc. as prescribed in paragraph (1) of the preceding Article:

一 国民年金法、厚生年金保険法（昭和二十九年法律第百十五号）（第九章（厚生年金基金及び企業年金連合会）の規定を除く。）、国家公務員共済組合法（昭和三十三年法律第百二十八号）、地方公務員等共済組合法（昭和三十七年法律第百五十二号）、私立学校教職員共済法（昭和二十八年法律第二百四十五号）及び独立行政法人農業者年金基金法（平成十四年法律第二百二十七号）の規定に基づく一時金その他これらの法律の規定による社会保険又は共済に関する制度に類する制度に基づく一時金（これに類する給付を含む。第三号において同じ。）で政令で定めるもの

(i) Lump sum payment based on the provisions of the National Pension Act, Welfare Pension Insurance Act (Act No. 115 of 1954) (excluding the provisions of Chapter IX (Welfare Pension Fund and Welfare Fund Association)), National Public Service Mutual Aid Association Act (Act No. 128 of 1958), Local Public Service Mutual Aid Association Act (Act No. 152 of 1962), Private School Personnel Mutual Aid Association Act (Act No. 245 of 1953), and Act on Farmers' Pension Fund, Incorporated Administrative Agency (Act No. 127 of 2002), or any other lump sum payment based on a system similar to the one concerning social insurance or mutual aid pursuant to the provisions of these Acts (including any similar payment; the same shall apply in item (iii)), which is specified by Cabinet Order

二 厚生年金保険法第九章の規定に基づく一時金で同法第百二十二条（加入員）に規定する加入員の退職に基因して支払われるもの及び石炭鉱業年金基金法（昭和四十二年法律第百三十五号）の規定に基づく一時金で同法第十六条第一項（坑内員に関する給付）又は第十八条第一項（坑外員に関する給付）に規定する坑内員又は坑外員の退職に基因して支払われるもの

(ii) Lump sum payment based on the provisions of Chapter IX of the Welfare Pension Insurance Act which is paid due to the retirement of a subscriber as prescribed in Article 122 (Subscribers) of said Act and a lump sum payment based on the provisions of the Coal Mining Pension Fund Act (Act No. 135 of 1967) which is paid due to the retirement of a pit worker or surface worker prescribed in Article 16, paragraph (1) (Payment for Pit Workers) or Article 18, paragraph (1) (Payment for Surface Workers) of said Act

三 確定給付企業年金法（平成十三年法律第五十号）の規定に基づいて支給を受ける一時金で同法第二十五条第一項（加入者）に規定する加入者の退職により支払われるもの（同法第三条第一項（確定給付企業年金の実施）に規定する確定給付企業年

金に係る規約に基づいて拠出された掛金のうちに当該加入者の負担した金額がある場合には、その一時金の額からその負担した金額を控除した金額に相当する部分に限る。) その他これに類する一時金として政令で定めるもの

- (iii) Lump sum payment received based on the provisions of the Defined-Benefit Corporate Pension Act (Act No. 50 of 2001) which is paid due to the retirement of a subscriber as prescribed in Article 25, paragraph (1) (Subscribers) of said Act (in the case where installment deposits contributed based on a constitution related to a defined-benefit corporate pension as prescribed in Article 3, paragraph (1) (Implementation of Defined-Benefit Corporate Pension) of said Act contain the amount borne by the subscriber, limited to the portion equivalent to the amount that remains after deducting the amount borne by the subscriber from the amount of the lump sum payment) or any other lump sum payment specified by Cabinet Order as being similar thereto.

(山林所得)

(Timber Income)

第三十二条 山林所得とは、山林の伐採又は譲渡による所得をいう。

Article 32 (1) Timber Income shall be income arising from the felling or transfer of forests.

2 山林をその取得の日以後五年以内に伐採し又は譲渡することによる所得は、山林所得に含まれないものとする。

(2) Income arising from the felling or transfer of forests within five years from the date of the acquisition thereof shall not be included in timber income.

3 山林所得の金額は、その年中の山林所得に係る総収入金額から必要経費を控除し、その残額から山林所得の特別控除額を控除した金額とする。

(3) The amount of timber income shall be the amount that remains after making a special timber income deduction from the amount after deducting the necessary expenses from gross revenue related to timber income for the year.

4 前項に規定する山林所得の特別控除額は、五十万円（同項に規定する残額が五十万円に満たない場合には、当該残額）とする。

(4) The special timber income deduction prescribed in the preceding paragraph shall be 500,000 yen (in the case where the remaining amount prescribed in said paragraph is less than 500,000 yen, said remaining amount).

(譲渡所得)

(Capital Gains)

第三十三条 譲渡所得とは、資産の譲渡（建物又は構築物の所有を目的とする地上権又は賃借権の設定その他契約により他人に土地を長期間使用させる行為で政令で定めるものを含む。以下この条において同じ。）による所得をいう。

Article 33 (1) Capital gains shall be income arising from the transfer of assets

(including the establishment of superficies or a right of lease for owning a building or structure and any other act carried out for having another person use land for a long period of time under contract, which is specified by Cabinet Order; hereinafter the same shall apply in this Article).

2 次に掲げる所得は、譲渡所得に含まれないものとする。

(2) Income listed as follows shall not be included in capital gains:

一 たな卸資産（これに準ずる資産として政令で定めるものを含む。）の譲渡その他営利を目的として継続的に行なわれる資産の譲渡による所得

(i) Income arising from the transfer of inventories (including those specified by Cabinet Order as assets equivalent thereto) or the transfer of other assets carried out continuously for the purpose of profit

二 前号に該当するもののほか、山林の伐採又は譲渡による所得

(ii) In addition to what falls under the preceding item, income arising from the felling or transfer of forests

3 譲渡所得の金額は、次の各号に掲げる所得につき、それぞれその年中の当該所得に係る総収入金額から当該所得の基因となつた資産の取得費及びその資産の譲渡に要した費用の額の合計額を控除し、その残額の合計額（当該各号のうちいずれかの号に掲げる所得に係る総収入金額が当該所得の基因となつた資産の取得費及びその資産の譲渡に要した費用の額の合計額に満たない場合には、その不足額に相当する金額を他の号に掲げる所得に係る残額から控除した金額。以下この条において「譲渡益」という。）から譲渡所得の特別控除額を控除した金額とする。

(3) The amount of capital gains shall be the amount obtained by deducting the sum of the acquisition costs of assets that have generated the income listed in the following items and the cost of the transfer of such assets from gross revenue related to the relevant income for the year, respectively, and then by making a special capital gain deduction from the sum of the remaining amount (in the case where gross revenue related to any of the income listed in the following items is less than the sum of the acquisition costs of assets that have generated said income and the cost of the transfer of such assets, from the amount that remains after deducting the amount equivalent to such shortfall from the remaining amount related to the income listed in the other items; hereinafter such amount shall be referred to as "capital gains" in this Article):

一 資産の譲渡（前項の規定に該当するものを除く。次号において同じ。）でその資産の取得の日以後五年以内にされたものによる所得（政令で定めるものを除く。）

(i) Income arising from the transfer of assets (excluding a transfer falling under the provisions of the preceding paragraph; the same shall apply in the following item) that was made within five years from the date of the acquisition thereof (excluding income specified by Cabinet Order)

二 資産の譲渡による所得で前号に掲げる所得以外のもの

(ii) Income arising from the transfer of assets other than the income listed in the preceding item

4 前項に規定する譲渡所得の特別控除額は、五十万円（譲渡益が五十万円に満たない場合には、当該譲渡益）とする。

(4) The special capital gain deduction prescribed in the preceding paragraph shall be 500,000 yen (in the case where capital gains are less than 500,000 yen, said capital gains).

5 第三項の規定により譲渡益から同項に規定する譲渡所得の特別控除額を控除する場合には、まず、当該譲渡益のうち同項第一号に掲げる所得に係る部分の金額から控除するものとする。

(5) In the case of making a special capital gain deduction as prescribed in paragraph (3) from capital gains pursuant to the provisions of said paragraph, the deduction shall first be made from the portion of said capital gains that relates to the income listed in item (i) of said paragraph.

（一時所得）

(Occasional Income)

第三十四条 一時所得とは、利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得及び譲渡所得以外の所得のうち、営利を目的とする継続的行為から生じた所得以外の一時の所得で労務その他の役務又は資産の譲渡の対価としての性質を有しないものをいう。

Article 34 (1) Occasional income shall be income other than interest income, dividend income, real property income, business income, employment income, retirement income, timber income, and capital gains, which is occasional income other than that arising from a continuous act for the purpose of profit and does not have the nature of a compensation for labor or other services or the transfer of assets.

2 一時所得の金額は、その年中の一時所得に係る総収入金額からその収入を得るために支出した金額（その収入を生じた行為をするため、又はその収入を生じた原因の発生に伴い直接要した金額に限る。）の合計額を控除し、その残額から一時所得の特別控除額を控除した金額とする。

(2) The amount of occasional income shall be the amount obtained by deducting the sum of the amount spent on gaining said revenue from gross revenue related to occasional income for the year (limited to the amount directly required for conducting an act that generated the revenue or for the occurrence of the cause that generated the revenue), and then by making a special occasional income deduction from the remaining amount.

3 前項に規定する一時所得の特別控除額は、五十万円（同項に規定する残額が五十万円に満たない場合には、当該残額）とする。

(3) The special occasional income deduction prescribed in the preceding paragraph shall be 500,000 yen (in the case where the remaining amount prescribed in said paragraph is less than 500,000 yen, said remaining amount)

(雑所得)

(Miscellaneous Income)

第三十五条 雑所得とは、利子所得、配当所得、不動産所得、事業所得、給与所得、退職所得、山林所得、譲渡所得及び一時所得のいずれにも該当しない所得をいう。

Article 35 (1) Miscellaneous income shall be income that does not fall under any of the categories of interest income, dividend income, real property income, business income, employment income, retirement income, timber income, capital gains and occasional income.

2 雑所得の金額は、次の各号に掲げる金額の合計額とする。

(2) The amount of miscellaneous income shall be the sum of the amount listed in the following items:

一 その年中の公的年金等の収入金額から公的年金等控除額を控除した残額

(i) The amount that remains after deducting the amount of a public annuities deduction from the revenue from public annuities, etc. for the year

二 その年中の雑所得（公的年金等に係るものを除く。）に係る総収入金額から必要経費を控除した金額

(ii) The amount that remains after deducting the necessary expenses from gross revenue related to miscellaneous income (excluding income related to public annuities, etc.) for the year

3 前項に規定する公的年金等とは、次に掲げる年金をいう。

(3) Public annuities, etc. as prescribed in the preceding paragraph shall be annuities listed as follows:

一 第三十一条第一号及び第二号（退職手当等とみなす一時金）に規定する法律の規定に基づく年金その他同条第一号に規定する制度に基づく年金（これに類する給付を含む。第三号において同じ。）で政令で定めるもの

(i) Annuities based on the provisions of the Acts prescribed in Article 31, item (i) and item (ii) (Lump Sum Payment Deemed to be Retirement Allowance, etc.) and other annuities based on the system prescribed in item (i) of said Article (including any similar payments; the same shall apply in item (iii)), which are specified by Cabinet Order

二 恩給（一時恩給を除く。）及び過去の勤務に基づき使用者であつた者から支給される年金

(ii) Pensions (excluding lump sum pensions) and annuities based on past service and paid by a person who is the former employer

三 確定給付企業年金法の規定に基づいて支給を受ける年金（第三十一条第三号に規定する規約に基づいて拠出された掛金のうちにその年金が支給される同法第二十五条第一項（加入者）に規定する加入者（同項に規定する加入者であつた者を含む。）の負担した金額がある場合には、その年金の額からその負担した金額のうちその年金の額に対応するものとして政令で定めるところにより計算した金額を控除した金額に相当する部分に限る。）その他これに類する年金として政令で定めるもの

(iii) Annuities received based on the provisions of the Defined-Benefit Corporate Pension Act (in the case where installment deposits contributed based on a constitution prescribed in Article 31, item (iii) contain the amount borne by a subscriber prescribed in Article 25, paragraph (1) (Subscribers) of said Act (including a person who was formerly a subscriber as prescribed in said paragraph) to which said annuities are paid, limited to the portion equivalent to the amount that remains after deducting, from the amount of the annuities, the portion of the amount borne by a subscriber which is calculated as corresponding to the amount of the annuities as specified by Cabinet Order) and other annuities specified by Cabinet Order as being similar thereto.

4 第二項に規定する公的年金等控除額は、次の各号に掲げる金額の合計額とする。ただし、当該合計額が七十万円に満たないときは、七十万円とする。

(4) The public annuities deduction prescribed in paragraph (2) shall be the sum of the amount listed in the following items; provided, however, that when said sum is less than 700,000 yen, the public annuities deduction shall be 700,000 yen:

一 五十万円

(i) 500,000 yen

二 その年中の公的年金等の収入金額から前号に掲げる金額を控除した残額の次に掲げる場合の区分に応じそれぞれ次に掲げる金額

(ii) With regard to the amount that remains after deducting the amount listed in the preceding item from the revenue from public annuities for the year, the amount listed in each of the following sub-items for the category set forth in the relevant sub-item:

イ 当該残額が三百六十万円以下である場合 当該残額の百分の二十五に相当する金額

(a) In the case where said remaining amount is 3,600,000 yen or less: The amount equivalent to 25% of said remaining amount

ロ 当該残額が三百六十万円を超え、七百二十万円以下である場合 九十万円と当該残額から三百六十万円を控除した金額の百分の十五に相当する金額との合計額

(b) In the case where said remaining amount is over 3,600,000 yen but not more than 7,200,000 yen: The sum of 900,000 yen and the amount equivalent to 15% of the amount after deducting 3,600,000 yen from said remaining amount

ハ 当該残額が七百二十万円を超える場合 百四十四万円と当該残額から七百二十万円を控除した金額の百分の五に相当する金額との合計額

(c) In the case where said remaining amount is over 7,200,000 yen: The sum of 1,440,000 yen and the amount equivalent to 5% of the amount after deducting 7,200,000 yen from said remaining amount

第二款 所得金額の計算の通則

Subsection 2 General Rules for Calculating the Amount of Income

(収入金額)

(Amount of Revenue)

第三十六条 その年分の各種所得の金額の計算上収入金額とすべき金額又は総収入金額に算入すべき金額は、別段の定めがあるものを除き、その年において収入すべき金額（金銭以外の物又は権利その他経済的な利益をもつて収入する場合には、その金銭以外の物又は権利その他経済的な利益の価額）とする。

Article 36 (1) The amount to be treated as revenue or to be included in gross revenue in the calculation of the amount of classified income for the year shall be, except as otherwise provided, the amount to be earned in the year (in the case where an article other than monies, rights, or any other economic benefits are earned, the value of the article other than monies, rights, or any other economic benefits).

2 前項の金銭以外の物又は権利その他経済的な利益の価額は、当該物若しくは権利を取得し、又は当該利益を享受する時における価額とする。

(2) The value of the article other than monies, rights, or any other economic benefits set forth in the preceding paragraph shall be the value at the time of acquiring the article or rights or receiving the benefits.

3 無記名の公社債の利子、無記名株式等の剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。）又は無記名の貸付信託、投資信託若しくは特定受益証券発行信託の受益証券に係る収益の分配については、その年分の利子所得の金額又は配当所得の金額の計算上収入金額とすべき金額は、第一項の規定にかかわらず、その年において支払を受けた金額とする。

(3) With regard to any interest on bearer public and corporate bonds, dividends of surplus of bearer shares, etc. (meaning dividends of surplus as prescribed in Article 24, paragraph (1) (Dividend Income)) or the distribution of proceeds based on a bearer beneficiary certificate of a loan trust, investment trust, or trust that issues specified beneficiary certificates, the amount to be treated as revenue in the calculation of the amount of interest income or dividend income for the year shall be the amount received in the year, notwithstanding the provisions of paragraph (1).

(必要経費)

(Necessary Expenses)

第三十七条 その年分の不動産所得の金額、事業所得の金額又は雑所得の金額（事業所得の金額及び雑所得の金額のうち山林の伐採又は譲渡に係るもの並びに雑所得の金額のうち第三十五条第三項（公的年金等の定義）に規定する公的年金等に係るものを除く。）の計算上必要経費に算入すべき金額は、別段の定めがあるものを除き、これらの所得の総収入金額に係る売上原価その他当該総収入金額を得るため直接に要した費

用の額及びその年における販売費、一般管理費その他これらの所得を生ずべき業務について生じた費用（償却費以外の費用でその年において債務の確定しないものを除く。）の額とする。

Article 37 (1) The amount to be included in necessary expenses in the calculation of the amount of real property income, business income, or miscellaneous income (excluding the portion of the amount of business income and miscellaneous income that relates to the felling or transfer of forests and the portion of the amount of miscellaneous income that relates to public annuities, etc. as prescribed in Article 35, paragraph (3) (Definition of Public Annuities, etc.)) for the year shall be, except as otherwise provided, the amount of the cost of sales for the respective income for gross revenue, other expenses directly required to acquire said gross revenue, and selling expenses, general administrative expenses and any other expenses for operations for the year needed to generate such income (excluding expenses other than a depreciation allowance for which the obligation is not determined in the year).

2 山林につきその年分の事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入すべき金額は、別段の定めがあるものを除き、その山林の植林費、取得に要した費用、管理費、伐採費その他その山林の育成又は譲渡に要した費用（償却費以外の費用でその年において債務の確定しないものを除く。）の額とする。

(2) With regard to forests, the amount to be included in necessary expenses in the calculation of the amount of business income, timber income or miscellaneous income shall be, except as otherwise provided, the amount of planting expenses, acquisition costs, maintenance expenses, felling expenses and any other expenses required for the growth or transfer of forests (excluding expenses other than a depreciation allowance for which the obligation is not determined in the year).

（譲渡所得の金額の計算上控除する取得費）

(Acquisition Costs to Be Deducted in the Calculation of Capital Gains)

第三十八条 譲渡所得の金額の計算上控除する資産の取得費は、別段の定めがあるものを除き、その資産の取得に要した金額並びに設備費及び改良費の額の合計額とする。

Article 38 (1) The acquisition costs of the assets to be deducted in the calculation of capital gains shall be, except as otherwise provided, the sum of the amount required to acquire the assets and the amount of equipment expenses and improvement expenses.

2 譲渡所得の基因となる資産が家屋その他使用又は期間の経過により減価する資産である場合には、前項に規定する資産の取得費は、同項に規定する合計額に相当する金額から、その取得の日から譲渡の日までの期間のうち次の各号に掲げる期間の区分に応じ当該各号に掲げる金額の合計額を控除した金額とする。

(2) In the case where assets that generate capital gains are houses or any other assets that depreciate as a result of use or through the elapse of time, the

acquisition costs of the assets prescribed in the preceding paragraph shall be the amount that remains after deducting, from the amount equivalent to the sum prescribed in said paragraph, the sum of the amounts listed in each of the following items for the category of period set forth in the relevant item during the period between the date of acquisition and the date of transfer:

一 その資産が不動産所得、事業所得、山林所得又は雑所得を生ずべき業務の用に供されていた期間 第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）の規定により当該期間内の日の属する各年分の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入されるその資産の償却費の額の累積額

(i) The period during which the assets are used for operations to generate real property income, business income, timber income or miscellaneous income: The accumulated sums of depreciation allowance of the assets to be included in necessary expenses in the calculation of the amount of real property income, business income, timber income or miscellaneous income for each of the years that contain days within said period, pursuant to the provisions of Article 49, paragraph (1) (Calculation of Depreciation Allowance of Depreciable Assets and Depreciation Methods)

二 前号に掲げる期間以外の期間 第四十九条第一項の規定に準じて政令で定めるところにより計算したその資産の当該期間に係る減価の額

(ii) The period other than the one listed in the preceding item: The amount of depreciation of the assets during said period that is calculated in accordance with the provisions of Article 49, paragraph (1) as specified by Cabinet Order.

第三款 収入金額の計算

Subsection 3 Calculation of the Amount of Revenue

(たな卸資産等の自家消費の場合の総収入金額算入)

(Inclusion of Captively Consumed Inventories, etc. in Gross Revenue)

第三十九条 居住者がたな卸資産（これに準ずる資産として政令で定めるものを含む。）を家事のために消費した場合又は山林を伐採して家事のために消費した場合には、その消費した時におけるこれらの資産の価額に相当する金額は、その者のその消費した日の属する年分の事業所得の金額、山林所得の金額又は雑所得の金額の計算上、総収入金額に算入する。

Article 39 In the case where a resident has consumed inventories (including assets specified by Cabinet Order as being equivalent thereto) for household use or has felled and consumed forests for household use, the amount equivalent to the value of those assets at the time of consumption shall be included in gross revenue in the calculation of the amount of the person's business income, timber income, or miscellaneous income for the year that contains the date of consumption.

(たな卸資産の贈与等の場合の総収入金額算入)

(Inclusion of a Gift, etc. of Inventories in Gross Revenue)

第四十条 次の各号に掲げる事由により居住者の有するたな卸資産（事業所得の基因となる山林その他たな卸資産に準ずる資産として政令で定めるものを含む。以下この条において同じ。）の移転があつた場合には、当該各号に掲げる金額に相当する金額は、その者のその事由が生じた日の属する年分の事業所得の金額又は雑所得の金額の計算上、総収入金額に算入する。

Article 40 (1) In the case where inventories owned by a resident (including forests generating business income or any other assets specified by Cabinet Order as being equivalent to inventories; hereinafter the same shall apply in this Article) have been transferred on any of the grounds listed in the following items, the amounts equivalent to the amounts listed in each of the items shall be included in gross revenue in the calculation of the amount of the resident's business income or miscellaneous income for the year that contains the day on which said grounds occurred:

一 贈与（相続人に対する贈与で被相続人である贈与者の死亡により効力を生ずるものを除く。）又は遺贈（包括遺贈及び相続人に対する特定遺贈を除く。） 当該贈与又は遺贈の時ににおけるそのたな卸資産の価額

(i) Gifts (excluding a gift to an heir that becomes effective on the death of the donor, or the decedent) or testamentary gifts (excluding a comprehensive testamentary gift and a specific testamentary gift to an heir): The value of the inventories at the time of said gift or testamentary gift

二 著しく低い価額の対価による譲渡 当該対価の額と当該譲渡の時ににおけるそのたな卸資産の価額との差額のうち実質的に贈与をしたと認められる金額

(ii) Transfer for consideration at a conspicuously low value: The difference between said consideration and the value of the inventories at the time of said transfer that is deemed to be a substantial gift.

2 居住者が前項各号に掲げる贈与若しくは遺贈又は譲渡により取得したたな卸資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、次に定めるところによる。

(2) In the case where a resident has transfer inventories that the resident acquired through a gift, testamentary gift, or transfer listed in the items of the preceding paragraph, the amount of business income, timber income, capital gains, or miscellaneous income shall be calculated as specified as follows:

一 前項第一号に掲げる贈与又は遺贈により取得したたな卸資産については、同号に掲げる金額をもつて取得したものとみなす。

(i) Inventories acquired through a gift or testamentary gift listed in item (i) of the preceding paragraph shall be deemed to have been acquired at the value listed in said item

二 前項第二号に掲げる譲渡により取得したたな卸資産については、当該譲渡の対価

の額と同号に掲げる金額との合計額をもつて取得したものとみなす。

(ii) Inventories acquired through a transfer listed in item (ii) of the preceding paragraph shall be deemed to have been acquired at a price adding the consideration for said transfer and the amount listed in said item

(農産物の収穫の場合の総収入金額算入)

(Inclusion of Crop Harvests in Gross Revenue)

第四十一条 農業を営む居住者が農産物（米、麦その他政令で定めるものに限る。）を収穫した場合には、その収穫した時における当該農産物の価額（以下この条において「収穫価額」という。）に相当する金額は、その者のその収穫の日の属する年分の事業所得の金額の計算上、総収入金額に算入する。

Article 41 (1) In the case where a person engaged in agriculture has harvested crops (limited to rice, barley or wheat, or any other crops specified by Cabinet Order), the amount equivalent to the value of said crops at the time of the harvest (hereinafter referred to as the "harvesting value" in this Article) shall be included in gross revenue in the calculation of the amount of the person's business income for the year that contains the date of the harvest.

2 前項の農産物は、同項に規定する時にその収穫価額をもつて取得したものとみなす。

(2) The crops set forth in the preceding paragraph shall be deemed to be acquired at the harvesting value at the time prescribed in said paragraph.

(国庫補助金等の総収入金額不算入)

(Exclusion of National Subsidies, etc. from Gross Revenue)

第四十二条 居住者が、各年において固定資産（山林を含む。以下この条及び次条において同じ。）の取得又は改良に充てるための国又は地方公共団体の補助金又は給付金その他政令で定めるこれらに準ずるもの（以下この条及び次条において「国庫補助金等」という。）の交付を受け、その年においてその国庫補助金等をもつてその交付の目的に適合した固定資産の取得又は改良をした場合には、その国庫補助金等の返還を要しないことがその年十二月三十一日（その者が当該取得又は改良をした後その年の中途において死亡し又は出国をした場合には、その死亡又は出国の時）までに確定した場合に限り、その国庫補助金等のうちその固定資産の取得又は改良に充てた部分の金額に相当する金額は、その者の各種所得の金額の計算上、総収入金額に算入しない。

Article 42 (1) In the case where a resident has received subsidies or benefits from the national or a local government or any other financial assistance specified by Cabinet Order as being equivalent thereto (hereinafter referred to as "national subsidies, etc." in this Article and the following Article) in each year for the purpose of spending them to acquire or improve fixed assets (including forests; hereinafter the same shall apply in this Article and the following Article), and has acquired or improved fixed assets with said national subsidies, etc. in line with such purpose in the relevant year, only in the case where it is determined that said national subsidies, etc. need not be returned

by December 31 of the relevant year (in the case where the person has died or left the country during the year after said acquisition or improvement, by the time of the person's death or departure), the amount equivalent to the portion of said national subsidies, etc. that was spent to acquire or improve the fixed assets shall be excluded from gross revenue in the calculation of the amount of the person's classified income.

2 居住者が各年において国庫補助金等の交付に代わるべきものとして交付を受ける固定資産を取得した場合には、その固定資産の価額に相当する金額は、その者の各種所得の金額の計算上、総収入金額に算入しない。

(2) In the case where a resident has acquired fixed assets which are delivered in lieu of national subsidies, etc. in each year, the amount equivalent to the value of the fixed assets shall be excluded from gross revenue in the calculation of the amount of the person's classified income.

3 前二項の規定は、確定申告書にこれらの規定の適用を受ける旨、これらの規定により総収入金額に算入されない金額その他財務省令で定める事項の記載がある場合に限り、適用する。

(3) The provisions of the preceding two paragraphs shall apply only in the case where a tax return states the resident's intention to seek the application of these provisions, the amount excluded from gross revenue under these provisions, and any other matters specified by Ordinance of the Ministry of Finance.

4 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。

(4) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) or paragraph (2), when the director finds any unavoidable grounds for the person's failure to file the tax return or to make entries for such matters.

5 第一項又は第二項の規定の適用を受けた居住者が国庫補助金等により取得し、若しくは改良した固定資産又はその取得した同項に規定する固定資産について行うべき第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）に規定する償却費の計算及びその者がその固定資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算に関し必要な事項は、政令で定める。

(5) Matters necessary for the following calculations shall be specified by Cabinet Order: the calculation of the depreciation allowance prescribed in Article 49, paragraph (1) (Calculation of Depreciation Allowance of Depreciable Assets and Depreciation Methods) with regard to the fixed assets that a resident subject to the provisions of paragraph (1) or paragraph (2) has acquired or improved with

national subsidies, etc. or the acquired fixed assets prescribed in said paragraph, and the calculation of the amount of business income, timber income, capital gains, or miscellaneous income, in the case where the person has transferred the fixed assets.

(条件付国庫補助金等の総収入金額不算入)

(Exclusion of National Subsidies with Conditions, etc. from Gross Revenue)

第四十三条 居住者が、各年において固定資産の取得又は改良に充てるための国庫補助金等の交付を受ける場合において、その国庫補助金等の返還を要しないことがその年十二月三十一日（その者がその年の中途において死亡し又は出国をした場合には、その死亡又は出国の時）までに確定していないときは、その国庫補助金等の額に相当する金額は、その者のその年分の各種所得の金額の計算上、総収入金額に算入しない。

Article 43 (1) In the case where a resident has received national subsidies, etc. in each year for the purpose of spending them to acquire or improve fixed assets, when it has not determined whether said national subsidies, etc. should be returned by December 31 of the relevant year (in the case where the person has died or left the country during the year, by the time of the person's death or departure), the amount equivalent to said national subsidies, etc. shall be excluded from gross revenue in the calculation of the amount of the person's classified income for the year.

2 前項の規定の適用を受けた居住者が交付を受けた同項の国庫補助金等の全部又は一部の返還を要しないことが確定した場合には、その国庫補助金等の額のうちその確定した部分に相当する金額は、その国庫補助金等の交付の目的に適合した固定資産の取得又は改良に充てられた金額のうち政令で定める金額を除き、その者のその確定した日の属する年分の各種所得の金額の計算上、総収入金額に算入する。

(2) In the case where it is determined that a resident subject to the provisions of the preceding paragraph needs not return the whole or a part of the national subsidies, etc. set forth in said paragraph that the resident has received, the amount equivalent to the determined portion of the national subsidies, etc. shall, except for the amount spent to acquire or improve fixed assets in line with the purpose of the national subsidies, etc. that is specified by Cabinet Order, be included in gross revenue in the calculation of the amount of the person's classified income for the year containing the date of the determination.

3 第一項の規定の適用を受けた居住者が交付を受けた同項の国庫補助金等の全部又は一部の返還をすべきことが確定した場合には、その国庫補助金等の額のうちその確定した部分に相当する金額は、その者のその確定した日の属する年分の各種所得の金額の計算上、必要経費又は支出した金額に算入しない。

(3) In the case where it is determined that a resident subject to the provisions of the preceding paragraph needs to return the whole or a part of the national subsidies, etc. set forth in said paragraph that the resident has received, the amount equivalent to the determined portion of the national subsidies, etc.

shall be excluded from necessary expenses or the amount spent, in the calculation of the amount of the person's classified income for the year containing the date of the determination.

4 第一項の規定は、確定申告書に同項の規定の適用を受ける旨、同項の規定により総収入金額に算入されない金額その他財務省令で定める事項の記載がある場合に限り、適用する。

(4) The provisions of the preceding paragraph shall apply only in the case where a tax return states the resident's intention to seek the application of the provisions of said paragraph, the amount excluded from gross revenue under the provisions of said paragraph, and any other matters specified by Ordinance of the Ministry of Finance.

5 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(5) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when the director finds any unavoidable grounds for the person's failure to file the tax return or to make entries for such matters.

6 第一項の規定の適用を受けた居住者が国庫補助金等により取得し又は改良した固定資産について行なうべき第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）に規定する償却費の計算及びその者がその固定資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算に関し必要な事項は、政令で定める。

(6) Matters necessary for the following calculations shall be specified by Cabinet Order: the calculation of a depreciation allowance as prescribed in Article 49, paragraph (1) (Calculation of Depreciation Allowance of Depreciable Assets and Depreciation Methods), with regard to the fixed assets that a resident subject to the provisions of paragraph (1) has acquired or improved with national subsidies, etc., and the calculation of the amount of business income, timber income, capital gains, or miscellaneous income, in the case where the person has transferred the fixed assets.

（移転等の支出に充てるための交付金の総収入金額不算入）

(Exclusion of Grants from Gross Revenue for Spending Them for Relocation, etc.)

第四十四条 居住者が、国若しくは地方公共団体からその行政目的の遂行のために必要なその者の資産の移転、移築若しくは除却その他これらに類する行為（固定資産の改良その他政令で定める行為を除く。以下この項において「資産の移転等」という。）の費用に充てるため補助金の交付を受け、又は土地収用法（昭和二十六年法律第二百

十九号)の規定による収用その他政令で定めるやむを得ない事由の発生に伴いその者の資産の移転等の費用に充てるための金額の交付を受けた場合において、その交付を受けた金額をその交付の目的に従つて資産の移転等の費用に充てたときは、その費用に充てた金額は、その者の各種所得の金額の計算上、総収入金額に算入しない。ただし、その費用に充てた金額のうち各種所得の金額の計算上必要経費に算入され又は譲渡に要した費用とされる部分の金額に相当する金額については、この限りでない。

Article 44 In the case where a resident has received subsidies from the national or a local government for the purpose of spending them to carry out the relocation, reconstruction, or removal of the resident's assets, or any other similar acts (excluding the improvement of fixed assets or any other acts specified by Cabinet Order; hereinafter referred to as the "relocation, etc. of assets" in this paragraph) that is necessary for administrative purposes, or has received monies for the purpose of spending it to carry out the relocation, etc. of the resident's assets due to the purchase of land pursuant to the provisions of the Compulsory Purchase of Land Act (Act No. 219 of 1951) or the occurrence of any other unavoidable grounds as specified by Cabinet Order, when the person has spent said monies for the relocation, etc. of assets in line with the purpose thereof, the amount spent shall be excluded from gross revenue in the calculation of the amount of the person's classified income; provided, however, that this shall not apply to the amount equivalent to the portion of the amount spent that is included in necessary expenses in the calculation of the amount of classified income or is deemed to be expenses required for the transfer.

(減額された外国所得税額の総収入金額不算入等)

(Exclusion of Reduced Foreign Income Taxes from Gross Revenue)

第四十四条の二 居住者が第九十五条第一項から第三項まで(外国税額控除)の規定の適用を受けた年の翌年以後の各年においてこれらの規定による控除をされるべき金額の計算の基礎となつた同条第一項に規定する外国所得税の額が減額された場合には、その減額された金額のうちその減額されることとなつた日の属する年分における同条の規定による外国税額控除の適用に係る部分に相当する金額として政令で定める金額は、その者の当該年分の不動産所得の金額、事業所得の金額、山林所得の金額、一時所得の金額又は雑所得の金額の計算上、総収入金額に算入しない。この場合において、その減額された金額から当該政令で定める金額を控除した金額は、その者の当該年分の雑所得の金額の計算上、総収入金額に算入する。

Article 44-2 In the case where a reduction has been made for the amount of foreign income taxes prescribed in Article 95, paragraph (1) (Credit for Foreign Tax), which was used as the basis of the calculation of the amount to be deducted pursuant to the provisions of Article 95, paragraphs (1) to (3) in each year from the year following the year when a resident was subject to the provisions of these paragraphs, the portion of the reduced amount that is specified by Cabinet Order as corresponding to the portion related to the

application of credit for foreign tax under the provisions of Article 95, paragraph (1) in the year containing the date of the reduction shall be excluded from gross revenue in the calculation of the amount of the person's real property income, business income, timber income, occasional income or miscellaneous income for the relevant year. In this case, the amount that remains after deducting, from said reduced amount, the amount specified by said Cabinet Order shall be included in gross revenue in the calculation of the amount of the person's miscellaneous income for the relevant year.

第四款 必要経費等の計算

Subsection 4 Calculation of Necessary Expenses, etc.

第一目 家事関連費、租税公課等

Division 1 Expenses Relating to Housekeeping, Taxes and Duties, etc.

(家事関連費等の必要経費不算入等)

(Exclusion from Necessary Expenses of Expenses Relating to Housekeeping)

第四十五条 居住者が支出し又は納付する次に掲げるものの額は、その者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上、必要経費に算入しない。

Article 45 (1) The amount of expenses, listed as follows, that a resident spends or pays shall be excluded from necessary expenses in the calculation of the amount of the person's real property income, business income, timber income, or miscellaneous income:

一 家事上の経費及びこれに関連する経費で政令で定めるもの

(i) Expenses relating to housekeeping and any other related expenses specified by Cabinet Order

二 所得税（不動産所得、事業所得又は山林所得を生ずべき事業を行う居住者が納付する第百三十一条第三項（確定申告税額の延納に係る利子税）又は第百三十六条（延払条件付譲渡に係る所得税額の延納に係る利子税）の規定による利子税で、その事業についてのこれらの所得に係る所得税の額に対応するものとして政令で定めるものを除く。）

(ii) Income tax (excluding interest tax prescribed in Article 131, paragraph (3) (Interest Tax on Postponement of Payment of Income Tax Based on Tax Return) or Article 136 (Interest Tax on Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis) to be paid by a resident conducting a business that generates real property income, business income, or timber income, which is specified by Cabinet Order as corresponding to the amount of income tax on such income from said business)

三 所得税以外の国税に係る延滞税、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並びに印紙税法（昭和四十二年法律第二十三号）の規定による過怠税

- (iii) Delinquent tax, additional tax for understatement, additional tax for failure to file, additional tax on non-payment, substantial additional tax and tax on delinquency under the provisions of the Stamp Tax Act (Act No. 23 of 1967) imposed on national taxes other than income tax
 - 四 地方税法（昭和二十五年法律第二百二十六号）の規定による道府県民税及び市町村民税（都民税及び特別区民税を含む。）
- (iv) Prefectural inhabitants' tax and municipal inhabitants' tax (including Tokyo inhabitants' tax and special ward inhabitants' tax) under the provisions of the Local Tax Act (Act No. 226 of 1950)
 - 五 地方税法の規定による延滞金、過少申告加算金、不申告加算金及び重加算金
- (v) Delinquent charge, additional charge for understatement, additional charge for failure to file, and substantial additional charge imposed by a local government under the provisions of the Local Tax Act
 - 六 罰金及び科料（通告処分による罰金又は科料に相当するもの及び外国又はこれに準ずる者として政令で定めるものが課する罰金又は科料に相当するものを含む。）並びに過料
- (vi) Fine and petty fine (including what is equivalent to a fine or petty fine due to notification procedures and what is equivalent to a fine or petty fine imposed by a foreign state or any other person specified by Cabinet Order as being equivalent thereto) and non-penal fine
 - 七 損害賠償金（これに類するものを含む。）で政令で定めるもの
- (vii) Compensation for damage (or similar) as specified by Cabinet Order
 - 八 国民生活安定緊急措置法（昭和四十八年法律第二百一十一号）の規定による課徴金及び延滞金
- (viii) Surcharge and delinquent charge under the provisions of the Act on Emergency Measures for Stabilization of National Life (Act No. 121 of 1973)
 - 九 私的独占の禁止及び公正取引の確保に関する法律（昭和二十二年法律第五十四号）の規定による課徴金及び延滞金
- (ix) Surcharge and delinquent charge under the provisions of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade (Act No. 54 of 1947)
 - 十 金融商品取引法第六章の二（課徴金）の規定による課徴金及び延滞金
- (x) Surcharge and delinquent charge under the provisions of Chapter VI-2 (Surcharge) of the Financial Instruments and Exchange Act
 - 十一 公認会計士法（昭和二十三年法律第百三号）の規定による課徴金及び延滞金
- (xi) Surcharge and delinquent charge under the provisions of the Certified Public Accountant Act (Act No. 103 of 1948)
 - 2 居住者が供与をする刑法（明治四十年法律第四十五号）第百九十八条（贈賄）に規定する賄賂又は不正競争防止法（平成五年法律第四十七号）第十八条第一項（外国公務員等に対する不正の利益の供与等の禁止）に規定する金銭その他の利益に当たるべき金銭の額及び金銭以外の物又は権利その他経済的な利益の価額（その供与に要する

費用の額がある場合には、その費用の額を加算した金額)は、その者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上、必要経費に算入しない。

(2) The amount of a bribe as prescribed in Article 198 (Bribe) of the Penal Code (Act No. 45 of 1907), monies or other profits as prescribed in Article 18, paragraph (1) (Prohibition of Provision of Illicit Profits, etc. to Foreign Public Officials, etc.) of the Unfair Competition Prevention Act (Act No.47 of 1993) and the value of an article other than monies, rights, or any other economic benefits, which is provided by a resident (in the case where any expenses are required for the provision thereof, the amount adding said expenses), shall be excluded from necessary expenses in the calculation of the amount of the person's real property income, business income, timber income or miscellaneous income.

3 第一項第二号から第七号までに掲げるものの額又は前項に規定する金銭の額及び金銭以外の物若しくは権利その他経済的な利益の価額は、第一項又は前項の居住者の一時所得の金額の計算上、支出した金額に算入しない。

(3) The amount of expenses listed in items (ii) to (vii) of paragraph (1), or the amount of monies and the value of an article other than monies, rights, or any other economic benefits prescribed in the preceding paragraph shall be excluded from the amount spent in the calculation of the amount of a resident's occasional income set forth in paragraph (1) or the preceding paragraph.

(所得税額から控除する外国税額の必要経費不算入)

(Exclusion from Necessary Expenses of Foreign Tax to be Credited against Income Tax)

第四十六条 居住者が第九十五条第一項（外国税額控除）に規定する外国所得税の額につき同条又は第百三十八条第一項（源泉徴収税額等の還付）の規定の適用を受ける場合には、当該外国所得税の額は、その者の不動産所得の金額、事業所得の金額、山林所得の金額若しくは雑所得の金額又は一時所得の金額の計算上、必要経費又は支出した金額に算入しない。

Article 46 In the case where a resident seeks the application of the provisions of Article 95, paragraph (1) (Credit for Foreign Tax) or Article 138, paragraph (1) (Refund of Withholding Tax, etc.) to the amount of foreign income tax prescribed in Article 95, paragraph (1), the amount of said foreign income tax shall be excluded from necessary expenses or the amount spent, in the calculation of the amount of the person's real property income, business income, timber income, miscellaneous income, or occasional income.

第二目 資産の評価及び償却費

Division 2 Valuation of Assets and Depreciation Allowance

(たな卸資産の売上原価等の計算及びその評価の方法)

(Calculation of Cost of Sales, etc. of Inventories and Valuation Methods)

第四十七条 居住者のたな卸資産につき第三十七条第一項（必要経費）の規定によりその者の事業所得の金額の計算上必要経費に算入する金額を算定する場合におけるその算定の基礎となるその年十二月三十一日（その者が年の中途において死亡し又は出国をした場合には、その死亡又は出国の時。次条から第五十条までにおいて同じ。）において有するたな卸資産の価額は、その者がたな卸資産について選定した評価の方法により評価した金額（評価の方法を選定しなかつた場合又は選定した評価の方法により評価しなかつた場合には、評価の方法のうち政令で定める方法により評価した金額）とする。

Article 47 (1) In the case where a calculation is made, with regard to a resident's inventories, for the amount that is to be included in necessary expenses in the calculation of the amount of the person's business income pursuant to the provisions of Article 37, paragraph (1) (Necessary Expenses), the value of the inventories that the person possesses as of December 31 of the relevant year which is to be used as the basis of the calculation (in the case where the person has died or left the country during the year, as of the time of the person's death or departure; the same shall apply in the following Article to Article 50), shall be the amount that the person values in accordance with the valuation method that the person selected for inventories (in the case where no valuation methods were selected or a valuation was not based on the selected valuation method, the amount valued in accordance with a valuation method specified by Cabinet Order).

2 前項の選定をすることができる評価の方法の種類、その選定の手続その他たな卸資産の評価に関し必要な事項は、政令で定める。

(2) Types of valuation methods that can be selected as set forth in the preceding paragraph, procedures for the selection, and any other matters necessary for the valuation of inventories shall be specified by Cabinet Order.

(有価証券の譲渡原価等の計算及びその評価の方法)

(Calculation of Cost of Negotiation, etc. of Securities and Valuation Methods)

第四十八条 居住者の有価証券につき第三十七条第一項（必要経費）の規定によりその者の事業所得の金額の計算上必要経費に算入する金額を算定する場合におけるその算定の基礎となるその年十二月三十一日において有する有価証券の価額は、その者が有価証券について選定した評価の方法により評価した金額（評価の方法を選定しなかつた場合又は選定した評価の方法により評価しなかつた場合には、評価の方法のうち政令で定める方法により評価した金額）とする。

Article 48 (1) In the case where a calculation is made, with regard to a resident's securities, for the amount that is to be included in necessary expenses in the calculation of the amount of the person's business income pursuant to the provisions of Article 37, paragraph (1) (Necessary Expenses), the value of the

securities that the person possesses as of December 31 of the year which is to be used as the basis of the calculation, shall be the amount that the person values in accordance with the valuation method that the person selected for securities (in the case where no valuation methods were selected or a valuation was not based on the selected valuation method, the amount valued in accordance with a valuation method specified by Cabinet Order).

2 前項の選定をすることができる評価の方法の種類、その選定の手続その他有価証券の評価に関し必要な事項は、政令で定める。

(2) Types of valuation methods that can be selected as set forth in the preceding paragraph, procedures for the selection, and any other matters necessary for the valuation of securities shall be specified by Cabinet Order.

3 居住者が二回以上にわたって取得した同一銘柄の有価証券につき第三十七条第一項の規定によりその者の雑所得の金額の計算上必要経費に算入する金額又は第三十八条第一項（譲渡所得の金額の計算上控除する取得費）の規定によりその者の譲渡所得の金額の計算上取得費に算入する金額は、政令で定めるところにより、それぞれの取得に要した金額を基礎として第一項の規定に準じて評価した金額とする。

(3) With regard to the same class of securities that a resident acquired on two or more occasions, the amount to be included in necessary expenses in the calculation of the amount of the person's miscellaneous income pursuant to the provisions of Article 37, paragraph (1) or the amount to be included in the acquisition costs in the calculation of the amount of the person's capital gains pursuant to the provisions of Article 38, paragraph (1) (Acquisition Costs to be Deducted in the Calculation of Capital Gains) shall be the amount valued in accordance with the provisions of paragraph (1), based on the amount required for the acquisition of securities on each occasion, as specified by Cabinet Order.

（減価償却資産の償却費の計算及びその償却の方法）

(Calculation of Depreciation Allowance of Depreciable Assets and Depreciation Methods)

第四十九条 居住者のその年十二月三十一日において有する減価償却資産につきその償却費として第三十七条（必要経費）の規定によりその者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入する金額は、その取得をした日及びその種類の区分に応じ政令で定める償却の方法の中からその者が当該資産について選定した償却の方法（償却の方法を選定しなかつた場合には、償却の方法のうち政令で定める方法）に基づき政令で定めるところにより計算した金額とする。

Article 49 (1) With regard to depreciable assets that a resident possesses as of December 31 of the relevant year, the amount to be included in necessary expenses as the depreciation allowance thereof in the calculation of the amount of the person's real property income, business income, timber income or miscellaneous income pursuant to the provisions of Article 37 (Necessary

Expenses) shall be the amount calculated as specified by Cabinet Order, based on the depreciation method that the person selected for said assets from among depreciation methods specified by Cabinet Order, in accordance with the date of acquisition and category of assets (in the case where no depreciation methods were selected, based on a depreciation method specified by Cabinet Order).

2 前項の選定をすることができる償却の方法の特例、償却の方法の選定の手続、償却費の計算の基礎となる減価償却資産の取得価額その他減価償却資産の償却に関し必要な事項は、政令で定める。

(2) Special provisions on the depreciation methods that can be selected as set forth in the preceding paragraph, procedures for the selection of depreciation methods, the acquisition costs of depreciable assets that is to be used as the basis of the calculation of the depreciation allowance, and any other matters necessary for the depreciation of depreciable assets shall be specified by Cabinet Order.

(繰延資産の償却費の計算及びその償却の方法)

(Calculation of Depreciation Allowance of Deferred Expenses and Depreciation Methods)

第五十条 居住者のその年十二月三十一日における繰延資産につきその償却費として第三十七条（必要経費）の規定によりその者の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額の計算上必要経費に算入する金額は、その繰延資産に係る支出の効果の及ぶ期間を基礎として政令で定めるところにより計算した金額とする。

Article 50 (1) With regard to deferred expenses that a resident possesses as of December 31 of the relevant year, the amount to be included in necessary expenses as the depreciation allowance thereof in the calculation of the amount of the person's real property income, business income, timber income or miscellaneous income pursuant to the provisions of Article 37 (Necessary Expenses) shall be the amount calculated as specified by Cabinet Order, based on the period during which the expenses related to said deferred expenses continue to affect the calculation.

2 前項に定めるもののほか、繰延資産の償却に関し必要な事項は、政令で定める。

(2) In addition to what is provided for in the preceding paragraph, any other matters necessary for the depreciation of deferred expenses assets shall be specified by Cabinet Order.

第三目 資産損失

Division 3 Losses on Assets

(資産損失の必要経費算入)

(Inclusion of Losses on Assets in Necessary Expenses)

第五十一条 居住者の営む不動産所得、事業所得又は山林所得を生ずべき事業の用に供される固定資産その他これに準ずる資産で政令で定めるものについて、取りこわし、除却、滅失（当該資産の損壊による価値の減少を含む。）その他の事由により生じた損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額及び資産の譲渡により又はこれに関連して生じたものを除く。）は、その者のその損失の生じた日の属する年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

Article 51 (1) With regard to fixed assets or any other assets equivalent thereto as specified by Cabinet Order, which are used for a business conducted by a resident so as to generate real property income, business income, or timber income, the amount of loss caused by demolition, removal, extinguishment (including a decrease in value due to damage to the assets) or on any other grounds (such amount shall exclude the amount of loss compensated for by insurance benefit, compensation for damage or any other payment equivalent thereto and the amount of loss due to or related to the transfer of assets) shall be included in necessary expenses in the calculation of the amount of the person's amount of real property income, business income, or timber income for the year containing the day on which said loss occurred.

2 居住者の営む不動産所得、事業所得又は山林所得を生ずべき事業について、その事業の遂行上生じた売掛金、貸付金、前渡金その他これらに準ずる債権の貸倒れその他政令で定める事由により生じた損失の金額は、その者のその損失の生じた日の属する年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

(2) With regard to a business conducted by a resident to generate real property income, business income, or timber income, the amount of loss caused by accounts receivable, loans, advance payments, bad debt claims equivalent thereto, or on any other grounds specified by Cabinet Order, arising in the course of the business, shall be included in necessary expenses in the calculation of the amount of the person's amount of real property income, business income, or timber income for the year containing the day on which said loss occurred.

3 災害又は盗難若しくは横領により居住者の有する山林について生じた損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。）は、その者のその損失の生じた日の属する年分の事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

(3) With regard to forests owned by a resident, the amount of loss due to disasters, robbery, or embezzlement (excluding the amount of loss compensated for by insurance benefit, compensation for damage or any other payment equivalent thereto) shall be included in necessary expenses in the calculation of the amount of the person's amount of business income or timber income for

the year containing the day on which said loss occurred.

4 居住者の不動産所得若しくは雑所得を生ずべき業務の用に供され又はこれらの所得の基となる資産（山林及び第六十二条第一項（生活に通常必要でない資産の災害による損失）に規定する資産を除く。）の損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額、資産の譲渡により又はこれに関連して生じたもの及び第一項若しくは第二項又は第七十二条第一項（雑損控除）に規定するものを除く。）は、それぞれ、その者のその損失の生じた日の属する年分の不動産所得の金額又は雑所得の金額（この項の規定を適用しないで計算したこれらの所得の金額とする。）を限度として、当該年分の不動産所得の金額又は雑所得の金額の計算上、必要経費に算入する。

(4) The amount of loss on assets (excluding the forests and assets prescribed in Article 62, paragraph (1) (Loss Caused by Disasters for Assets Not Ordinarily Necessary for Daily Life)) which are used for a resident's operations that generate real property income or miscellaneous income or are the basis of such income (such amount shall exclude the amount of loss compensated for by insurance benefit, compensation for damage or any other payment equivalent thereto, the amount of loss due to or related to the transfer of assets, or the amount of loss prescribed in paragraph (1) or paragraph (2) or Article 72, paragraph (1) (Deduction for Casualty Loss)) shall be included in necessary expenses in the calculation of the amount of the person's real property income or miscellaneous income for the year containing the day on which said loss occurred, up to the amount of the real property income or miscellaneous income for the year (such amount shall be the amount of such income calculated without applying the provisions of this paragraph).

5 第一項及び前二項に規定する損失の金額の計算に関し必要な事項は、政令で定める。

(5) Matters necessary for the calculation of the amount of loss prescribed in paragraph (1) and the preceding two paragraphs shall be specified by Cabinet Order.

第四目 引当金

Division 4 Reserves

（貸倒引当金）

(Reserves for Bad Debts)

第五十二条 不動産所得、事業所得又は山林所得を生ずべき事業を営む居住者が、会社更生法（平成十四年法律第百五十四号）の規定による更生計画認可の決定に基づいてその有する売掛金、貸付金、前渡金その他これらに準ずる金銭債権で当該事業の遂行上生じたもの（以下この項において「貸金等」という。）の弁済を猶予され、又は賦払により弁済される場合その他の政令で定める場合において、その一部につき貸倒れその他これに類する事由による損失が見込まれる貸金等（当該貸金等に係る債務者に対する他の貸金等がある場合には、当該他の貸金等を含む。以下この項及び次項にお

いて「個別評価貸金等」という。)のその損失の見込額として、各年(事業の全部を譲渡し、又は廃止した日の属する年を除く。次項において同じ。)において貸倒引当金勘定に繰り入れた金額については、当該金額のうち、その年十二月三十一日(その者が年の中途において死亡した場合には、その死亡の時。次項において同じ。)において当該個別評価貸金等の取立て又は弁済の見込みがないと認められる部分の金額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その者のその年分の不動産所得、事業所得又は山林所得の金額の計算上、必要経費に算入する。ただし、その者が死亡した場合において、その相続人が当該事業を承継しなかつたときは、この限りでない。

Article 52 (1) In the case where a resident conducting a business that generates real property income, business income or timber income is granted a payment grace period or is allowed installment payments for the resident's accounts receivable, loans, advance payments or any other equivalent monetary claims that have arisen through said business (hereinafter referred to as "loans, etc." in this paragraph), based on the decision of the confirmation of a reorganization plan pursuant to the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), or in any other cases specified by Cabinet Order, the amount credited to reserves for bad debts in each year (excluding the year containing the day on which the whole business was transferred or terminated; the same shall apply in the following paragraph) as the prospective amount of loss from loans, part of which is expected to generate a loss due to bad debts or on any other equivalent grounds (in the case where the debtor of said loans, etc. has other loans, including said other loans; hereinafter referred to as the "individually assessed loans, etc." in this paragraph and the following paragraph) shall be included in necessary expenses in the calculation of the amount of the person's real property income, business income or timber income for the year, up to the amount calculated as specified by Cabinet Order, based on the portion of said amount for which it is deemed that there is little chance of the collection or payment of said individually assessed loans, etc. as of December 31 of the relevant year (in the case where a person has died during the year, as of the time of the person's death; the same shall apply in the following paragraph); provided, however, that this shall not apply where a person has died and the person's heir has not succeeded to said business.

2 青色申告書を提出する居住者で事業所得を生ずべき事業を営むものが、その有する売掛金、貸付金その他これらに準ずる金銭債権で当該事業の遂行上生じたもの(個別評価貸金等を除く。以下この項において「一括評価貸金」という。)の貸倒れによる損失の見込額として、各年において貸倒引当金勘定に繰り入れた金額については、当該金額のうち、その年十二月三十一日において有する一括評価貸金の額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その者のその年分の事業所得の金額の計算上、必要経費に算入する。ただし、その者が死亡した場合において、その相続人が当該事業を承継しなかつたとき、その他政令で定める場合は、こ

の限りでない。

(2) With regard to a resident who files a blue return and conducts a business that generates business income, the amount credited to reserves for bad debts in each year as the prospective amount of loss due to bad debts on the resident's accounts receivable, loans, or any other equivalent monetary claims that have arisen through said business (excluding individually assessed loans, etc.; hereinafter referred to as "collectively assessed loans" in this paragraph) shall be included in necessary expenses in the calculation of the amount of the person's business income for the year, up to the amount calculated as specified by Cabinet Order, based on the amount of the collectively assessed loans as of December 31 of the relevant year; provided, however, this shall not apply where the person has died and the person's heir has not succeeded to said business or any other case specified by Cabinet Order.

3 前二項の規定によりその繰入れをした年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入された貸倒引当金勘定の金額は、その繰入れをした年の翌年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、総収入金額に算入する。

(3) The amount of reserves for bad debts included in necessary expenses in the calculation of the amount of real property income, business income, or timber income for the year in which said amount was credited pursuant to the provisions of the preceding two paragraphs shall be included in gross revenue in the calculation of the amount of real property income, business income, or timber income for the year following the year in which said amount was credited.

4 第一項及び第二項の規定は、確定申告書に貸倒引当金勘定に繰り入れた金額の必要経費への算入に関する明細の記載がある場合に限り、適用する。

(4) The provisions of paragraph (1) and paragraph (2) shall apply only in the case where a tax return states details concerning the inclusion of the amount credited to reserves for bad debts in necessary expenses.

5 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項又は第二項の規定を適用することができる。

(5) Even in the case where a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1) or paragraph (2), when the director finds any unavoidable reason for the person's failure to make entries for such matters.

6 第一項又は第二項に規定する居住者が死亡した場合において、これらの規定によりその者の死亡の日の属する年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入された貸倒引当金勘定の金額があるときにおける当該貸倒引当金勘定の金額の処理に関し必要な事項は、政令で定める。

(6) In the case where a resident prescribed in paragraph (1) or paragraph (2) has died, when there is any amount of reserves for bad debts included in necessary expenses in the calculation of the amount of real property income, business income, or timber income for the year containing the date of the person's death, the matters necessary for the disposition of said amount of reserves for bad debts shall be specified by Cabinet Order.

(返品調整引当金)

(Reserves for Loss on Returned Goods)

第五十三条 青色申告書を提出する居住者で出版業その他政令で定める事業を営むもののうち、常時、その販売する当該事業に係るたな卸資産の大部分につき、当該販売の際の価額による買戻しに係る特約その他の政令で定める特約を結んでいるものが、当該たな卸資産の当該特約に基づく買戻しによる損失の見込額として、各年（事業の全部を譲渡し又は廃止した年を除く。）において返品調整引当金勘定に繰り入れた金額については、当該金額のうち、最近における当該たな卸資産の当該特約に基づく買戻しの実績を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その者のその年分の事業所得の金額の計算上、必要経費に算入する。ただし、その者が死亡した場合において、その相続人が当該事業を承継しなかつたとき、その他政令で定める場合は、この限りでない。

Article 53 (1) With regard to a resident who files a blue return and conducts a publishing business or any other business as specified by Cabinet Order and who continuously concludes special provisions concerning the repurchase of most of the resident's inventories for sale related to said business at the value at the time of the sales thereof or any other special provisions specified by Cabinet Order, the amount credited to reserves for loss on returned goods in each year (excluding the year containing the day on which the whole business was transferred or terminated) as the estimated amount of loss due to the repurchase of said inventories under said special provisions shall be included in necessary expenses in the calculation of the amount of the person's business income for the year, up to the amount calculated as specified by Cabinet Order, based on the actual result of the repurchase of said inventories under said special provisions in recent years; provided, however, that this shall not apply where the person has died and his/her heir has not succeeded to said business or to any other case specified by Cabinet Order.

2 前項の規定によりその繰入れをした年分の事業所得の金額の計算上必要経費に算入された返品調整引当金勘定の金額は、その繰入れをした年の翌年分の事業所得の金額の計算上、総収入金額に算入する。

(2) The amount of reserves for loss on returned goods included in necessary expenses in the calculation of the amount of business income for the year in which said amount was credited pursuant to the provisions of the preceding paragraph shall be included in gross revenue in the calculation of the amount

of business income for the year following the year in which said amount was credited.

3 第一項の規定は、確定申告書に返品調整引当金勘定に繰り入れた金額の必要経費への算入に関する明細の記載がある場合に限り、適用する。

(3) The provisions of paragraph (1) shall apply only in the case where a tax return states details concerning the inclusion of the amount credited to reserves for losses on returned goods in necessary expenses.

4 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(4) Even in the case where a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when the director finds any unavoidable reason for the person's failure to make entries for such matters.

5 第一項に規定する居住者が死亡した場合において、同項の規定によりその者の死亡の日の属する年分の事業所得の金額の計算上必要経費に算入された返品調整引当金勘定の金額があるときにおける当該返品調整引当金勘定の金額の処理に関し必要な事項は、政令で定める。

(5) In the case where a resident prescribed in paragraph (1) has died, when there is any amount of reserves for loss on returned goods included in necessary expenses in the calculation of the amount of business income for the year containing the date of the person's death, the matters necessary for the disposition of said amount of reserves for losses on returned goods shall be specified by Cabinet Order.

(退職給与引当金)

(Reserves for Retirement Allowance)

第五十四条 青色申告書を提出する居住者で事業所得を生ずべき事業を営むもののうち、政令で定める退職給与規程を定めているものが、その事業に係る使用人（その居住者と生計を一にする配偶者その他の親族を除く。以下この条において同じ。）の退職により支給する退職給与に充てるため、各年において退職給与引当金勘定に繰り入れた金額については、当該金額のうち、その年十二月三十一日（その居住者が年の中途において死亡した場合には、その死亡の時）において在職するその事業に係る使用人の全員が自己の都合により退職するものと仮定して計算した場合に退職給与として支給されるべき金額の見積額のうちその年において増加したと認められる部分の金額を基礎として政令で定めるところにより計算した金額に達するまでの金額は、その居住者のその年分の事業所得の金額の計算上、必要経費に算入する。

Article 54 (1) With regard to a resident who files a blue return and conducts a business that generates business income and who determines the rules for a retirement allowance as specified by Cabinet Order, the amount credited to reserves for a retirement allowance in each year, for the purpose of allocating

that amount to the retirement allowance to be paid to employees engaged in the business (excluding a spouse or any other relatives whose cost of living is included in that of the resident; hereinafter the same shall apply in this Article) upon their retirement, shall be included in necessary expenses in the calculation of the amount of the resident's business income for the year, up to the amount calculated as specified by Cabinet Order, based on the portion that is deemed to have increased in the year out of the calculated prospective amount of retirement allowance to be paid when assuming that all the employees engaged in the business as of December 31 of the relevant year (in the case where the resident has died during the year, as of the time of resident's death) retire on personal grounds.

2 退職給与引当金勘定の金額（前項の規定によりその繰入れをした年分の事業所得の金額の計算上必要経費に算入されたものに限るものとし、既にこの項の規定により取りくずすべきこととなつたものを除く。以下この条において同じ。）を有する居住者は、前項の使用人が退職した場合、青色申告書の提出の承認を取り消された場合その他政令で定める場合には、政令で定めるところにより、その退職給与引当金勘定の金額を取りくずさなければならない。

(2) A resident who holds the amount of reserves for a retirement allowance (limited to the amount included in necessary expenses in the calculation of the amount of business income for the year in which said amount was credited pursuant to the provisions of the preceding paragraph, and excluding the amount already determined to be withdrawn pursuant to the provisions of this paragraph; hereinafter the same shall apply in this Article) shall withdraw said amount of reserves for a retirement allowance, in the case where an employee set forth in the preceding paragraph retired or the approval to file a blue return was rescinded, or in any other case specified by Cabinet Order.

3 前項の規定により取りくずすべきこととなつた退職給与引当金勘定の金額又は同項の規定に該当しないで取りくずした退職給与引当金勘定の金額は、それぞれその取りくずすべきこととなつた日又は取りくずした日の属する年分の事業所得の金額の計算上、総収入金額に算入する。

(3) The amount of reserves for a retirement allowance determined to be withdrawn pursuant to the provisions of the preceding paragraph or the amount of reserves for a retirement allowance having been withdrawn although it does not fall under the provisions of said paragraph shall be included in gross revenue in the calculation of the amount of business income for the year containing the day on which the amount was determined to be withdrawn or the amount was withdrawn, respectively.

4 第一項の規定は、確定申告書に退職給与引当金勘定に繰り入れた金額の必要経費への算入に関する明細の記載がある場合に限り、適用する。

(4) The provisions of paragraph (1) shall apply only in the case where a tax return states details concerning the inclusion of the amount credited to

reserves for retirement allowance in necessary expenses.

5 税務署長は、前項の記載がない確定申告書の提出があつた場合においても、その記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(5) Even in the case where a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when the director finds any unavoidable reason for the person's failure to make entries for such matters.

6 第二項から前項までに定めるもののほか、退職給与引当金勘定の金額を有する居住者が死亡した場合における当該退職給与引当金勘定の金額の処理その他第一項の規定の適用に関し必要な事項は、政令で定める。

(6) In addition to what is provided for in paragraph (2) to the preceding paragraph, matters necessary for the disposition of the amount of reserves for a retirement allowance in the case where a resident holding the amount of reserves for a retirement allowance has died and any other matters necessary for the application of the provisions of paragraph (1) shall be specified by Cabinet Order.

第五目 親族が事業から受ける対価

Division 5 Consideration that Relatives Receive from Business

(事業から対価を受ける親族がある場合の必要経費の特例)

(Special Provisions on Necessary Expenses Where Relatives Receive Consideration from a Resident's Business)

第五十六条 居住者と生計を一にする配偶者その他の親族がその居住者の営む不動産所得、事業所得又は山林所得を生ずべき事業に従事したことその他の事由により当該事業から対価の支払を受ける場合には、その対価に相当する金額は、その居住者の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入しないものとし、かつ、その親族のその対価に係る各種所得の金額の計算上必要経費に算入されるべき金額は、その居住者の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。この場合において、その親族が支払を受けた対価の額及びその親族のその対価に係る各種所得の金額の計算上必要経費に算入されるべき金額は、当該各種所得の金額の計算上ないものとみなす。

Article 56 In the case where the spouse or any other relatives whose cost of living is included in that of a resident receive payment of a consideration from the resident's business that generates real property income, business income, or timber income, as a result of their engagement in said business or on any other grounds, the amount equivalent to the consideration shall be excluded from necessary expenses in the calculation of the amount of real property income, business income, or timber income related to said resident's business,

and the amount to be included in necessary expenses in the calculation of the amount of classified income related to said relatives' consideration shall be included in necessary expenses in the calculation of the amount of real property income, business income, or timber income related to said resident's business. In this case, the amount of the consideration received by said relatives and the amount to be included in necessary expenses in the calculation of the amount of classified income related to said relatives' consideration shall be disregarded in the calculation of the amount of said classified income.

(事業に専従する親族がある場合の必要経費の特例等)

(Special Provisions, etc. on Necessary Expenses Where Relatives Are Engaged in Business as Full-Time Employees)

第五十七条 青色申告書を提出することにつき税務署長の承認を受けている居住者と生計を一にする配偶者その他の親族（年齢十五歳未満である者を除く。）で専らその居住者の営む前条に規定する事業に従事するもの（以下この条において「青色事業専従者」という。）が当該事業から次項の書類に記載されている方法に従いその記載されている金額の範囲内において給与の支払を受けた場合には、前条の規定にかかわらず、その給与の金額でその労務に従事した期間、労務の性質及びその提供の程度、その事業の種類及び規模、その事業と同種の事業でその規模が類似するものが支給する給与の状況その他の政令で定める状況に照らしその労務の対価として相当であると認められるものは、その居住者のその給与の支給に係る年分の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入し、かつ、当該青色事業専従者の当該年分の給与所得に係る収入金額とする。

Article 57 (1) In the case where the spouse or any other relatives (excluding those under 15 years of age) whose cost of living is included in that of a resident who has obtained approval to file a blue return from the district director of the tax office, and who are exclusively engaged in the resident's business prescribed in the preceding Article (hereinafter referred to as the "family employees of a blue return taxpayer" in this Article) have received any salaries, within the amount entered in a document set forth in the following paragraph, from said business in accordance with the method entered in said document; the portion of the amount of the salaries that is deemed to be appropriate as a consideration for their labor, in light of the period of the labor, the nature and the level of the provision of the labor, the type and size of the business, the salaries ordinarily paid for the same type and similar size of business, and any other circumstances specified by Cabinet Order, shall be included in necessary expenses in the calculation of the amount of the resident's real property income, business income, or timber income related to said business for the year pertaining to the payment of said salaries, notwithstanding the provisions of the preceding paragraph, and shall be

deemed to be revenue from employment income for the year of said family employees of a blue return taxpayer.

2 その年分以後の各年分の所得税につき前項の規定の適用を受けようとする居住者は、その年三月十五日まで（その年一月十六日以後新たに同項の事業を開始した場合には、その事業を開始した日から二月以内）に、青色事業専従者の氏名、その職務の内容及び給与の金額並びにその給与の支給期その他財務省令で定める事項を記載した書類を納税地の所轄税務署長に提出しなければならない。

(2) A resident who wishes to seek the application of the provisions of the preceding paragraph to income tax for the year and each year thereafter, shall submit a document stating the names of any family employees of a blue return taxpayer, the details of their duties, the amount of their salaries, the dates for the payment thereof, and any other matters specified by Ordinance of the Ministry of Finance to the competent district director with jurisdiction over the place for tax payment no later than March 15 of the relevant year (in the case where such resident has started a business as set forth in said paragraph on or after January 16 of the year, within two months from the day on which the resident started said business).

3 居住者（第一項に規定する居住者を除く。）と生計を一にする配偶者その他の親族（年齢十五歳未満である者を除く。）で専らその居住者の営む前条に規定する事業に従事するもの（以下この条において「事業専従者」という。）がある場合には、その居住者のその年分の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、各事業専従者につき、次に掲げる金額のうちいずれか低い金額を必要経費とみなす。

(3) In the case where the spouse's or any other relative's (excluding those under 15 years of age) cost of living is included in that of a resident (excluding those prescribed in paragraph (1)) and who are exclusively engaged in the resident's business prescribed in the preceding Article (hereinafter referred to as "family employees" in this Article), the lower amount of either of the following shall be deemed to be the necessary expenses for each of the family employees in the calculation of the amount of the resident's real property income, business income, or timber income related to said business for the year:

一 次に掲げる事業専従者の区分に応じそれぞれ次に定める金額

(i) The amount specified as follows for the category of family employees set forth in the relevant item:

イ その居住者の配偶者である事業専従者 八十六万円

(a) A family employee who is the spouse of the resident: 860,000 yen

ロ イに掲げる者以外の事業専従者 五十万円

(b) Family employees other than the person listed in (a): 500,000 yen

二 その年分の当該事業に係る不動産所得の金額、事業所得の金額又は山林所得の金額（この項の規定を適用しないで計算した場合の金額とする。）を当該事業に係る事業専従者の数に一を加えた数で除して計算した金額

- (ii) The amount obtained by dividing the amount of real property income, business income, or timber income related to said business for the year (the amount calculated without applying the provisions of this paragraph) by the number of family employees for said business plus one
- 4 前項の規定の適用があつた場合には、各事業専従者につき同項の規定により必要経費とみなされた金額は、当該各事業専従者の当該年分の各種所得の金額の計算については、当該各事業専従者の給与所得に係る収入金額とみなす。
- (4) In the case where the provisions of the preceding paragraph are applied, the amount deemed to be the necessary expenses for each of the family employees pursuant to the provisions of said paragraph shall be deemed to be revenue from the employment income of said respective family employees in the calculation of the amount of their classified income for the year.
- 5 第三項の規定は、確定申告書に同項の規定の適用を受ける旨及び同項の規定により必要経費とみなされる金額に関する事項の記載がない場合には、適用しない。
- (5) The provisions of paragraph (3) shall not apply unless a tax return states an intention to seek the application of the provisions of said paragraph and matters concerning the amount deemed to be the necessary expenses pursuant to the provisions of said paragraph.
- 6 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第三項の規定を適用することができる。
- (6) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (3) when the director finds any unavoidable reason for the person's failure to file the tax return or to make entries for such matters.
- 7 第一項又は第三項の場合において、これらの規定に規定する親族の年齢が十五歳未満であるかどうかの判定は、その年十二月三十一日（これらの規定に規定する居住者がその年の中途において死亡し又は出国をした場合には、その死亡又は出国の時）の現況による。ただし、当該親族がその当時既に死亡している場合は、当該死亡の時の現況による。
- (7) In the case of paragraph (1) or paragraph (3), the determination as to whether the relatives prescribed in these provisions are under 15 years of age shall be based on their circumstances as of December 31 of the relevant year (in the case where a resident prescribed in these provisions has died or left the country during the year, as of the time of the director's death or departure); provided, however, that in the case where any of said relatives was already deceased at that point of time, the determination shall be based on their circumstances as of the time of their death.
- 8 青色事業専従者又は事業専従者の要件の細目、第二項の書類に記載した事項を変更

する場合の手續その他第一項又は第三項の規定の適用に関し必要な事項は、政令で定める。

- (8) Matters necessary for the procedures for changing the details of the requirements for family employees of a blue return taxpayer or family employees or matters entered in a document set forth in paragraph (2) and any other matters necessary for the application of the provisions of paragraph (1) or paragraph (3) shall be specified by Cabinet Order.

第六目 給与所得者の特定支出

Division 6 Specific Expenses of Employment Income Earners

(給与所得者の特定支出の控除の特例)

(Special Provisions on Deduction of Specific Expenses of Employment Income Earners)

第五十七条の二 居住者が、各年において特定支出をした場合において、その年中の特定支出の額の合計額が第二十八条第三項（給与所得）に規定する給与所得控除額を超えるときは、その年分の同条第二項に規定する給与所得の金額は、同項及び同条第四項の規定にかかわらず、同条第二項の残額からその超える部分の金額を控除した金額とすることができる。

Article 57-2 (1) In the case where a resident has paid specific expenses in each year, when the sum of the specific expenses for the year exceeds the employment income deduction prescribed in Article 28, paragraph (3) (Employment Income), the amount of employment income prescribed in paragraph (2) of said Article for the year may be deemed to be the amount that remains after deducting the amount of said excess from the remaining amount set forth in paragraph (2) of said Article, notwithstanding the provisions of paragraph (2) and paragraph (4) of said Article.

2 前項に規定する特定支出とは、居住者の次に掲げる支出（その支出につきその者に係る第二十八条第一項に規定する給与等の支払をする者（以下この項において「給与等の支払者」という。）により補てんされる部分があり、かつ、その補てんされる部分につき所得税が課されない場合における当該補てんされる部分を除く。）をいう。

(2) The specific expenses prescribed in the preceding paragraph shall be a resident's expenses listed as follows (in the case where the portion of said expenses is compensated for by a person related to the resident who pays out the salaries, etc. prescribed in Article 28, paragraph (1) (hereinafter referred to as a "payer of salaries, etc.") and income tax shall not be imposed on said portion compensated for, excluding said portion):

一 その者の通勤のために必要な交通機関の利用又は交通用具の使用のための支出で、その通勤の経路及び方法がその者の通勤に係る運賃、時間、距離その他の事情に照らして最も経済的かつ合理的であることにつき財務省令で定めるところにより給与等の支払者により証明がされたもののうち、一般の通勤者につき通常必要であると

認められる部分として政令で定める支出

- (i) Out of the resident's expenses for utilizing means of transportation or transportation apparatus for commuting, whose routes and methods of transportation are certified by a payer of salaries, etc., as specified by Ordinance of the Ministry of Finance, to be the most economic and reasonable in light of the fare, time required, distance and any other circumstances concerning the person's commuting, the portion that is specified by Cabinet Order as ordinarily necessary for a general commuter
- 二 転任に伴うものであることにつき財務省令で定めるところにより給与等の支払者により証明がされた転居のために通常必要であると認められる支出として政令で定めるもの
- (ii) Expenses specified by Cabinet Order as being necessary ordinarily for a change of residence, which is certified by a payer of salaries, etc., as specified by Ordinance of the Ministry of Finance as being required in the event of a job transfer
- 三 職務の遂行に直接必要な技術又は知識を習得することを目的として受講する研修（人の資格を取得するためのものを除く。）であることにつき財務省令で定めるところにより給与等の支払者により証明がされたものための支出
- (iii) Expenses for undergoing training certified by a payer of salaries, etc., as specified by Ordinance of the Ministry of Finance, in order to learn the technology or acquire the knowledge which is directly necessary for the person to perform the duties (excluding training for acquiring a personal qualification)
- 四 人の資格（弁護士、公認会計士、税理士その他の人の資格で、法令の規定に基づきその資格を有する者に限り特定の業務を営むことができることとされるものを除く。）を取得するための支出で、その支出がその者の職務の遂行に直接必要なものとして財務省令で定めるところにより給与等の支払者により証明がされたもの
- (iv) Expenses for acquiring a personal qualification (excluding a qualification for an attorney, certified public accountant, tax accountant or any other qualification for allowing a person to perform specific jobs exclusively), which are certified by a payer of salaries, etc., as specified by Ordinance of the Ministry of Finance, to be directly necessary for the person in the performance of the duties
- 五 転任に伴い生計を一にする配偶者との別居を常況とすることとなつた場合その他これに類する場合として政令で定める場合に該当することにつき財務省令で定めるところにより給与等の支払者により証明がされた場合におけるその者の勤務する場所又は居所とその配偶者その他の親族が居住する場所との間のその者の旅行に通常要する支出で政令で定めるもの
- (v) In the case where the payer of salaries, etc. certifies, as specified by Ordinance of the Ministry of Finance, that, due to a job transfer, the resident is required, at all times, to live apart from a spouse whose cost of living is

included in that of said resident or where the circumstances fall under a case specified by Cabinet Order as equivalent thereto, expenses specified by Cabinet Order that are ordinarily necessary for the resident's travel from the workplace or residence to the place where the resident's spouse and/or any other relative live

3 第一項の規定は、確定申告書に同項の規定の適用を受ける旨及び同項に規定する特定支出の額の合計額の記載があり、かつ、前項各号に掲げるそれぞれの特定支出に関する明細書及びこれらの各号に規定する証明の書類の添付がある場合に限り、適用する。

(3) The provisions of paragraph (1) shall apply only in the case where a tax return states an intention to seek the application of the provisions of said paragraph and the sum of the amount of specific expenses prescribed in said paragraph, and is attached with a detailed statement concerning specific expenses listed respectively in the items of the preceding paragraph and certifying the documents prescribed in those items.

4 第一項の規定の適用を受ける旨の記載がある確定申告書を提出する場合には、同項に規定する特定支出の事実及び支出した金額を証する書類として政令で定める書類を当該申告書に添付し、又は当該申告書の提出の際提示しなければならない。

(4) In the case of filing a tax return stating an intention to seek the application of the provisions of paragraph (1), a document specified by Cabinet Order as a document certifying the fact that specific expenses prescribed in said paragraph have been paid and the amount actually spent shall be attached to said tax return or presented when filing said tax return.

5 前各項に定めるもののほか、第二項に規定する特定支出の範囲の細目その他第一項の規定の適用に関し必要な事項は、政令で定める。

(5) In addition to what is provided for in the preceding paragraphs, any matters necessary for providing details of the scope of specific expenses prescribed in paragraph (2) and any other matters necessary for the application of the provisions of paragraph (1) shall be specified by Cabinet Order.

第四款の二 外貨建取引の換算

Subsection 4-2 Conversion of Transactions on a Foreign Currency Denominated Basis

(外貨建取引の換算)

(Conversion of Transactions on a Foreign Currency Denominated Basis)

第五十七条の三 居住者が、外貨建取引（外国通貨で支払が行われる資産の販売及び購入、役務の提供、金銭の貸付け及び借入れその他の取引をいう。以下この条において同じ。）を行つた場合には、当該外貨建取引の金額の円換算額（外国通貨で表示された金額を本邦通貨表示の金額に換算した金額をいう。次項において同じ。）は当該外貨建取引を行つた時における外国為替の売買相場により換算した金額として、その者

の各年分の各種所得の金額を計算するものとする。

Article 57-3 (1) In the case where a resident has made transactions on a foreign currency denominated basis (meaning the sale and purchase of assets, provision of services, borrowing and lending of monies or any other transaction for which payment is made in a foreign currency; hereinafter the same shall apply in this Article), the amount of said transactions converted into Japanese yen (meaning the amount in Japanese yen converted from the original amount in a foreign currency; the same shall apply in the following paragraph) shall be deemed to be the amount converted based on the foreign exchange rate as of the time of making said transactions in a foreign currency, when calculating the amount of the person's classified income for each year.

2 不動産所得、事業所得、山林所得又は雑所得を生ずべき業務を行う居住者が、先物外国為替契約等（外貨建取引によつて取得し、又は発生する資産若しくは負債の金額の円換算額を確定させる契約として財務省令で定めるものをいう。以下この項において同じ。）により外貨建取引によつて取得し、又は発生する資産若しくは負債の金額の円換算額を確定させた場合において、当該先物外国為替契約等の締結の日においてその旨を財務省令で定めるところによりその者の当該業務に係る帳簿書類その他の財務省令で定める書類に記載したときは、当該資産又は負債については、当該円換算額をもつて、前項の規定により換算した金額として、その者の各年分の不動産所得の金額、事業所得の金額、山林所得の金額又は雑所得の金額を計算するものとする。

(2) In the case where a resident performing operations that generate real property income, business income, timber income or miscellaneous income has determined the amount converted into Japanese yen of assets acquired or liabilities incurred through transactions on a foreign currency denominated basis, based on foreign exchange futures contracts, etc. (meaning the contracts specified by Ordinance of the Ministry of Finance as those determining the amount converted into Japanese yen of assets acquired or liabilities incurred through transactions on a foreign currency denominated basis; hereinafter the same shall apply in this paragraph), when such fact was entered, as specified by Ordinance of the Ministry of Finance, in the person's books and documents for said operations or in any other document specified by Ordinance of the Ministry of Finance as on the day on which said foreign exchange futures contracts, etc. were concluded; said amount converted into Japanese yen of said assets or liabilities shall be deemed to be the amount converted pursuant to the provisions of the preceding paragraph, when calculating the amount of the person's real property income, business income, timber income or miscellaneous income for each year.

3 前項に定めるもののほか、外貨建取引の換算の特例その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) In addition to what is provided for in the preceding paragraph, special provisions on the conversion of transactions on a foreign currency denominated

basis and any other matters necessary for the application of the provisions of the preceding two paragraphs shall be specified by Cabinet Order.

第五款 資産の譲渡に関する総収入金額並びに必要経費及び取得費の計算の特例

Subsection 5 Special Provisions on Calculation of Gross Revenue, Necessary Expenses, and Acquisition Costs Concerning Transfer of Assets

(株式交換等に係る譲渡所得等の特例)

(Special Provisions on Capital Gains, etc. from Share Exchange, etc.)

第五十七条の四 居住者が、各年において、その有する株式（以下この項において「旧株」という。）につき、その旧株を発行した法人の行つた株式交換（当該法人の株主に法人税法第二条第十二号の六の四（定義）に規定する株式交換完全親法人（以下この項において「株式交換完全親法人」という。）の株式（出資を含む。以下この項において同じ。）又は株式交換完全親法人との間に当該株式交換完全親法人の発行済株式若しくは出資（当該株式交換完全親法人が有する自己の株式を除く。）の全部を保有する関係として政令で定める関係がある法人の株式のいずれか一方の株式以外の資産（当該株主に対する剰余金の配当として交付された金銭その他の資産及び株式交換に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式交換完全親法人に対し当該旧株の譲渡をし、かつ、当該株式の交付を受けた場合には、第二十七条（事業所得）、第三十三条（譲渡所得）又は第三十五条（雑所得）の規定の適用については、当該旧株の譲渡がなかつたものとみなす。

Article 57-4 (1) With regard to shares that a resident holds (hereinafter referred to as the "old shares" in this paragraph), in the case where the resident has, in each year, transferred said old shares to a wholly owning parent corporation in a share exchange as prescribed in Article 2, item (xii)-6-4 (Definitions) of the Corporation Tax Act (hereinafter referred to as a "wholly owning parent corporation in a share exchange" in this paragraph) and has received the delivery of the shares through a share exchange conducted by a corporation that issued the old shares (limited to a share exchange under which shareholders of said corporation have not received the delivery of assets other than either of the shares of a wholly owning parent corporation in a share exchange (including capital contributions; hereinafter the same shall apply in this paragraph) or the shares of a corporation specified by Cabinet Order as having a relationship with a wholly owning parent corporation in a share exchange whereby it holds all the issued shares or capital contributions of said wholly owning parent corporation in a share exchange (excluding its own shares held by said wholly owning parent corporation in a share exchange) (such assets shall exclude monies or any other assets delivered to said

shareholders as dividends of surplus, and monies or any other assets delivered to said shareholders who oppose the share exchange as a consideration based on their purchase demand)), with regard to the application of the provisions of Article 27 (Business Income), Article 33 (Capital Gains) or Article 35 (Miscellaneous Income), it shall be deemed that said old shares have not been transferred.

2 居住者が、各年において、その有する株式（以下この項において「旧株」という。）につき、その旧株を発行した法人の行った株式移転（当該法人の株主に法人税法第二条第十二号の七に規定する株式移転完全親法人（以下この項において「株式移転完全親法人」という。）の株式以外の資産（株式移転に反対する当該株主に対するその買取請求に基づく対価として交付される金銭その他の資産を除く。）が交付されなかつたものに限る。）により当該株式移転完全親法人に対し当該旧株の譲渡をし、かつ、当該株式移転完全親法人の株式の交付を受けた場合には、第二十七条、第三十三条又は第三十五条の規定の適用については、当該旧株の譲渡がなかつたものとみなす。

(2) With regard to shares that a resident holds (hereinafter referred to as the "old shares" in this paragraph), in the case where the resident has, in each year, transferred said old shares to a wholly owning parent corporation in a share transfer as prescribed in Article 2, item (xii)-7 of the Corporation Tax Act (hereinafter referred to as a "wholly owning parent corporation in a share transfer" in this paragraph) and has received the delivery of the shares of said wholly owning parent corporation in a share transfer through a share transfer conducted by a corporation that issued the old shares (limited to a share transfer under which shareholders of said corporation have not received the delivery of assets other than the shares of a wholly owning parent corporation in a share transfer (such assets shall exclude monies or any other assets delivered to said shareholders who oppose the share transfer as a consideration based on their purchase demand)), with regard to the application of the provisions of Article 27, Article 33 or Article 35, it shall be deemed that said old shares have not been transferred.

3 居住者が、各年において、その有する次の各号に掲げる有価証券を当該各号に定める事由により譲渡をし、かつ、当該事由により当該各号に規定する取得をする法人の株式（出資を含む。以下この項において同じ。）又は新株予約権の交付を受けた場合（当該交付を受けた株式又は新株予約権の価額が当該譲渡をした有価証券の価額とおおむね同額となっていないと認められる場合を除く。）には、第二十七条、第三十三条又は第三十五条の規定の適用については、当該有価証券の譲渡がなかつたものとみなす。

(3) In the case where a resident has, in each year, transferred securities as listed in the following items on any of the grounds prescribed in said items and has received the delivery of shares (including capital contributions; hereinafter the same shall apply in this paragraph) or share options of a corporation that

makes the acquisition as prescribed in said items on said grounds (excluding the case where it is deemed that the value of said shares or share options received is not close to the value of the transferred securities), with regard to the application of the provisions of Article 27, Article 33 or Article 35, it shall be deemed that said securities have not been transferred:

一 取得請求権付株式（法人がその発行する全部又は一部の株式の内容として株主等が当該法人に対して当該株式の取得を請求することができる旨の定めを設けている場合の当該株式をいう。） 当該取得請求権付株式に係る請求権の行使によりその取得の対価として当該取得をする法人の株式のみが交付される場合の当該請求権の行使

(i) Shares with put option (meaning the shares in the case where a corporation provides, as a feature of the whole or a part of its shares it issues, that shareholders, etc. may demand the corporation to redeem such shares): The exercise of the claim related to said shares with put option, in the case where only the shares of a corporation that makes the acquisition are delivered as a consideration for the acquisition through the exercise of said claim

二 取得条項付株式（法人がその発行する全部又は一部の株式の内容として当該法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件として当該株式の取得をすることができる旨の定めを設けている場合の当該株式をいう。） 当該取得条項付株式に係る取得事由の発生によりその取得の対価として当該取得をされる株主等に当該取得をする法人の株式のみが交付される場合（その取得の対象となつた種類の株式のすべてが取得をされる場合には、その取得の対価として当該取得をされる株主等に当該取得をする法人の株式及び新株予約権のみが交付される場合を含む。）の当該取得事由の発生

(ii) Shares subject to call (meaning the shares in the case where a corporation provides, as a feature of the whole or a part of its shares, that such corporation may redeem such shares upon the occurrence of certain grounds (hereinafter referred to as the "grounds for acquisition" in this item)): The occurrence of the grounds for acquisition, in the case where only shares of a corporation that makes the acquisition are delivered to shareholders, etc. whose shares are acquired as a consideration for the acquisition due to the occurrence of the grounds for acquisition related to said shares subject to call (in the case where all the classes of shares subject to the acquisition are acquired, including the case where only the shares and share options of a corporation that makes the acquisition are delivered to shareholders, etc. whose shares are acquired as a consideration for the acquisition)

三 全部取得条項付種類株式（ある種類の株式について、これを発行した法人が株主総会その他これに類するものの決議（以下この号において「取得決議」という。）によつてその全部の取得をする旨の定めがある場合の当該種類の株式をいう。） 当該全部取得条項付種類株式に係る取得決議によりその取得の対価として当該取得をされる株主等に当該取得をする法人の株式（当該株式と併せて交付される当該取

得をする法人の新株予約権を含む。)以外の資産(当該取得の価格の決定の申立てに基づいて交付される金銭その他の資産を除く。)が交付されない場合の当該取得決議

(iii) Class shares subject to wholly call (meaning a type of shares in the case where a corporation that issued them provides that all such shares shall be acquired by resolution of a shareholders meeting or any other meeting equivalent thereto (hereinafter referred to as the "resolution of acquisition" in this item)): The resolution of acquisition in the case where no assets (excluding monies or any other assets delivered based on a petition for a determination of the price of the acquisition) other than the shares of a corporation that makes the acquisition (including the share options of the corporation that makes the acquisition delivered along with said shares) are delivered to shareholders, etc. whose shares are acquired as a consideration for the acquisition by the resolution of acquisition related to said class shares subject to wholly call

四 新株予約権付社債についての社債 当該新株予約権付社債に付された新株予約権の行使によりその取得の対価として当該取得をする法人の株式が交付される場合の当該新株予約権の行使

(iv) Bonds pertaining to bonds with share options: The exercise of the share options attached to said bonds pertaining to bonds with share options, in the case where the shares of a corporation that makes the acquisition are delivered as a consideration for the acquisition through the exercise of said share options

五 取得条項付新株予約権(新株予約権について、これを発行した法人が一定の事由(以下この号において「取得事由」という。)が発生したことを条件としてこれを取得することができる旨の定めがある場合の当該新株予約権をいい、当該新株予約権を引き受ける者に特に有利な条件又は金額で交付された当該新株予約権その他の政令で定めるものを除く。) 当該取得条項付新株予約権に係る取得事由の発生によりその取得の対価として当該取得をされる新株予約権者に当該取得をする法人の株式のみが交付される場合の当該取得事由の発生

(v) Share options subject to call (meaning share options that a corporation which issued them may acquire on the condition of the occurrence of certain grounds (hereinafter referred to as the "grounds for acquisition" in this item), in the case where the corporation determines to that effect, and excluding share options delivered to a person who receives them on particularly favorable conditions or at a particularly favorable price and any other share options specified by Cabinet Order): The occurrence of the grounds for acquisition, in the case where only the shares of a corporation that makes the acquisition are delivered to holders of share options whose share options are acquired as a consideration for the acquisition due to the occurrence of the grounds for acquisition related to said share options subject to call

六 取得条項付新株予約権（新株予約権について、これを発行した法人が一定の事由（以下この号において「取得事由」という。）が発生したことを条件としてこれを取得することができる旨の定めがある場合の当該新株予約権をいう。）が付された新株予約権付社債 当該取得条項付新株予約権に係る取得事由の発生によりその取得の対価として当該取得をされる新株予約権者に当該取得をする法人の株式のみが交付される場合の当該取得事由の発生

(vi) Bonds with share options attached with share options subject to call (meaning share options that a corporation which issued them may acquire on the condition of the occurrence of certain grounds (hereinafter referred to as the "grounds for acquisition" in this item), in the case where the corporation provides to that effect): The occurrence of the grounds for acquisition, in the case where only the shares of a corporation that makes the acquisition are delivered to holders of share options whose share options are acquired as a consideration for the acquisition due to the occurrence of the grounds for acquisition related to said share options subject to call

4 前三項の規定の適用がある場合における居住者が取得した有価証券の取得価額の計算その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) Matters necessary for the calculation of the acquisition costs of securities that a resident acquired in the case where the provisions of the preceding three paragraphs are applied and any other matters necessary for the application of the provisions of the preceding three paragraphs shall be specified by Cabinet Order.

（固定資産の交換の場合の譲渡所得の特例）

(Special Provisions on Capital Gains in the Case of Exchange of Fixed Assets)

第五十八条 居住者が、各年において、一年以上有していた固定資産で次の各号に掲げるものをそれぞれ他の者が一年以上有していた固定資産で当該各号に掲げるもの（交換のために取得したと認められるものを除く。）と交換し、その交換により取得した当該各号に掲げる資産（以下この条において「取得資産」という。）をその交換により譲渡した当該各号に掲げる資産（以下この条において「譲渡資産」という。）の譲渡の直前の用途と同一の用途に供した場合には、第三十三条（譲渡所得）の規定の適用については、当該譲渡資産（取得資産とともに金銭その他の資産を取得した場合には、当該金銭の額及び金銭以外の資産の価額に相当する部分を除く。）の譲渡がなかつたものとみなす。

Article 58 (1) In the case where a resident has, in each year, exchanged the fixed assets listed in the following items that the resident has possessed for one year or more with the fixed assets listed in said items that another person has possessed for one year or more (excluding those deemed to have been acquired by that person solely for the purpose of exchange) and has used the assets listed in said items that the resident acquired through the exchange (hereinafter referred to as the "acquired assets" in this Article) for the same

purpose as that of the assets listed in said items that the resident transferred through the exchange (hereinafter referred to as the "transferred assets" in this Article) immediately prior to the transfer, with regard to the application of the provisions of Article 33 (Capital Gains), it shall be deemed that said transferred assets (in the case where monies or any other assets have been acquired together with the acquired assets, excluding the portion equivalent to the value of the monies and the assets other than monies) have not been transferred:

一 土地（建物又は構築物の所有を目的とする地上権及び賃借権並びに農地法（昭和二十七年法律第二百二十九号）第二条第一項（定義）に規定する農地の上に存する耕作に関する権利を含む。）

(i) Land (including a superficies and a right of lease for owning a building or structure and a right concerning cultivation on farmland as prescribed in Article 2, paragraph (1) (Definitions) of the Agricultural Land Act (Act No. 229 of 1952)

二 建物（これに附属する設備及び構築物を含む。）

(ii) A building (including the facilities and structures attached thereto)

三 機械及び装置

(iii) Machinery and equipment

四 船舶

(iv) A vessel

五 鉱業権（租鉱権及び採石権その他土石を採掘し又は採取する権利を含む。）

(v) A mining right (including a mining lease right, a right of quarrying, or any other right to dig or quarry soil and stone

2 前項の規定は、同項の交換の時における取得資産の価額と譲渡資産の価額との差額がこれらの価額のうちいずれか多い価額の百分の二十に相当する金額をこえる場合には、適用しない。

(2) The provisions of the preceding paragraph shall not apply where the difference between the value of the acquired assets and that of the transferred assets at the time of an exchange as set forth in said paragraph exceeds 20% of the larger value of either of them.

3 第一項の規定は、確定申告書に同項の規定の適用を受ける旨、取得資産及び譲渡資産の価額その他財務省令で定める事項の記載がある場合に限り、適用する。

(3) The provisions of paragraph (1) shall apply only in the case where a tax return states the resident's intention to seek the application of the provisions of said paragraph, the values of the acquired assets and transferred assets, and any other matters specified by Ordinance of the Ministry of Finance.

4 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(4) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when the director finds any unavoidable reason for the person's failure to file the tax return or to make entries for such matters.

5 第一項の規定の適用を受けた居住者が取得資産について行なうべき第四十九条第一項（減価償却資産の償却費の計算及びその償却の方法）に規定する償却費の計算及びその者が取得資産を譲渡した場合における譲渡所得の金額の計算に関し必要な事項は、政令で定める。

(5) Matters necessary for the calculation of the depreciation allowance prescribed in Article 49, paragraph (1) (Calculation of Depreciation Allowance of Depreciable Assets and Depreciation Methods) that shall be made, with regard to acquired assets by a resident subject to the provisions of paragraph (1), and the calculation of the amount of capital gains in the case where the person has transferred acquired assets shall be specified by Cabinet Order.

（贈与等の場合の譲渡所得等の特例）

(Special Provisions on Capital Gains, etc. in the Case of Gift, etc.)

第五十九条 次に掲げる事由により居住者の有する山林（事業所得の基因となるものを除く。）又は譲渡所得の基因となる資産の移転があつた場合には、その者の山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、その事由が生じた時に、その時における価額に相当する金額により、これらの資産の譲渡があつたものとみなす。

Article 59 (1) In the case where any forests that a resident owns (excluding any forests generating business income) or assets generating capital gains have been transferred on any of the grounds listed as follows, it shall be deemed that such assets have been transferred at an amount equivalent to the value as of the time when said grounds occurred, in the calculation of the amount of the person's timber income, capital gains, or miscellaneous income:

一 贈与（法人に対するものに限る。）又は相続（限定承認に係るものに限る。）若しくは遺贈（法人に対するもの及び個人に対する包括遺贈のうち限定承認に係るものに限る。）

(i) Gift (limited to a gift to a corporation), an inheritance (limited to an inheritance related to a qualified acceptance), or a testamentary gift (limited to a comprehensive testamentary gift to a corporation and an individual that relates to a qualified acceptance)

二 著しく低い価額の対価として政令で定める額による譲渡（法人に対するものに限る。）

(ii) Transfer at the price specified by Cabinet Order as a consideration at a conspicuously low value (limited to a transfer to a corporation)

2 居住者が前項に規定する資産を個人に対し同項第二号に規定する対価の額により譲

渡した場合において、当該対価の額が当該資産の譲渡に係る山林所得の金額、譲渡所得の金額又は雑所得の金額の計算上控除する必要経費又は取得費及び譲渡に要した費用の額の合計額に満たないときは、その不足額は、その山林所得の金額、譲渡所得の金額又は雑所得の金額の計算上、なかつたものとみなす。

(2) In the case where a resident has transferred the assets prescribed in the preceding paragraph to an individual at the price prescribed in item (ii) of said paragraph, when the amount of said consideration is less than the sum of the necessary expenses or acquisition costs, and the cost of transfer, which are to be deducted in the calculation of the amount of timber income, capital gains, or miscellaneous income from the transfer of said assets, such shortfall shall be disregarded in the calculation of said amount of timber income, capital gains, or miscellaneous income.

(贈与等により取得した資産の取得費等)

(Acquisition Costs, etc. of Assets Acquired through Gift, etc.)

第六十条 居住者が次に掲げる事由により取得した前条第一項に規定する資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、その者が引き続きこれを所有していたものとみなす。

Article 60 (1) In the case where a resident has transferred the assets prescribed in paragraph (1) of the preceding Article that the resident acquired on any of the grounds listed as follows, with regard to the calculation of the amount of business income, timber income, capital gains, or miscellaneous income, it shall be deemed that the person has continued to possess them:

一 贈与、相続（限定承認に係るものを除く。）又は遺贈（包括遺贈のうち限定承認に係るものを除く。）

(i) Gift, inheritance (excluding an inheritance related to qualified acceptance), or testamentary gift (excluding a comprehensive testamentary gift related to qualified acceptance)

二 前条第二項の規定に該当する譲渡

(ii) Transfer falling under the provisions of paragraph (2) of the preceding Article

2 居住者が前条第一項第一号に掲げる相続又は遺贈により取得した資産を譲渡した場合における事業所得の金額、山林所得の金額、譲渡所得の金額又は雑所得の金額の計算については、その者が当該資産をその取得の時ににおける価額に相当する金額により取得したものとみなす。

(2) In the case where a resident has transferred assets that the resident has acquired through an inheritance or a testamentary gift as listed in Article 59, paragraph (1), item (i), with regard to the calculation of the amount of business income, timber income, capital gains, or miscellaneous income, it shall be deemed that the person has acquired said assets at the amount equivalent to the value at the time of the acquisition.

(昭和二十七年十二月三十一日以前に取得した資産の取得費等)

(Acquisition Costs, etc. of Assets Acquired Prior to December 31, 1952)

第六十一条 山林所得の基因となる山林が昭和二十七年十二月三十一日以前から引き続き所有していた山林である場合には、その山林に係る山林所得の金額の計算上控除する必要経費は、その山林の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額とその山林につき同日以後に支出した管理費、伐採費その他その山林の育成又は譲渡に要した費用の額との合計額とする。

Article 61 (1) In the case where forests generating timber income have been owned continuously since prior to December 31, 1952, the necessary expenses to be deducted in the calculation of the amount of timber income related to said forests shall be the sum of the amount calculated, as specified by Cabinet Order, as the value of the forests as of January 1, 1953, and the monies that have been spent on maintenance expenses, felling expenses and any other expenses required for the growth or transfer of the forests on or after said day.

2 譲渡所得の基因となる資産（次項及び第四項に規定する資産を除く。）が昭和二十七年十二月三十一日以前から引き続き所有していた資産である場合には、その資産に係る譲渡所得の金額の計算上控除する取得費は、その資産の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額（当該金額がその資産の取得に要した金額と同日前に支出した設備費及び改良費の額との合計額に満たないことが証明された場合には、当該合計額）とその資産につき同日以後に支出した設備費及び改良費の額との合計額とする。

(2) In the case where assets that generate capital gains (excluding the assets prescribed in the following paragraph and paragraph (4)) have been possessed continuously from prior to December 31, 1952, the acquisition costs to be deducted in the calculation of the amount of capital gains related to said assets shall be the sum of the amount calculated as specified by Cabinet Order as the value of the assets as of January 1, 1953 (in the case where it is certified that said amount is less than the sum of the amount required to acquire the assets and the amount of monies that have been spent on equipment expenses and improvement expenses prior to said day, said sum), and the amount of monies that have been spent on equipment expenses and improvement expenses for the assets on or after said day.

3 譲渡所得の基因となる資産が昭和二十七年十二月三十一日以前から引き続き所有していた資産で、第三十八条第二項（使用又は期間の経過により減価する資産の取得費）の規定に該当するものである場合には、その資産に係る譲渡所得の金額の計算上控除する取得費は、その資産の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額（当該金額がその資産の取得に要した金額と同日前に支出した設備費及び改良費の額との合計額を基礎として政令で定めるところにより計算した同日におけるその資産の価額に満たないことが証明された場合には、当該価額）とその資産につき同日以後に支出した設備費及び改良費の額との合計額から、その資

産を同日において当該計算した金額をもつて取得したものとみなした場合に計算される同項各号に掲げる金額の合計額を控除した金額とする。

(3) In the case where assets that generate capital gains have been possessed continuously since prior to December 31, 1952, and fall under the provisions of Article 38, paragraph (2) (Acquisition Costs of Assets that Depreciate Due to Being Used or Through the Elapse of Time), any acquisition costs to be deducted in the calculation of the amount of capital gains related to said assets shall be the amount that remains after deducting, from the sum of the amount calculated as specified by Cabinet Order as the value of the assets as of January 1, 1953 (in the case where it is certified that said amount is less than the value of the assets as of said day that such amount is calculated as specified by Cabinet Order, based on the sum of the amount required to acquire the assets and the amount of monies that have been spent on equipment expenses and improvement expenses prior to said day, said value), the sum of the amount listed in the items of said paragraph that is calculated by deeming that the assets were acquired at said calculated amount as of said day.

4 有価証券につき譲渡所得の金額を計算する場合において、譲渡所得の金額の計算上控除する有価証券の取得費の計算の基礎となる金額のうち昭和二十七年十二月三十一日以前に取得した有価証券の取得に要した金額が含まれているときは、その取得した有価証券の昭和二十八年一月一日における価額として政令で定めるところにより計算した金額（当該金額がその有価証券の取得に要した金額に満たないことが証明された場合には、その取得に要した金額）をもつて、その取得した有価証券の取得に要した金額とする。

(4) In the case of calculating the amount of capital gains from securities, when the amount that is to be used as the basis of the calculation of the acquisition costs of securities, which is to be deducted in the calculation of the amount of capital gains, contains the amount required to acquire securities that had been acquired prior to December 31, 1952, the amount calculated as specified by Cabinet Order as the value of the acquired securities as of January 1, 1953 (in the case where it is certified that said amount is less than the amount required to acquire said securities, said amount required for the acquisition) shall be deemed to be the amount required to acquire said securities.

(生活に通常必要でない資産の災害による損失)

(Loss Caused by Disasters for Assets Not Ordinarily Necessary for Daily Life)

第六十二条 居住者が、災害又は盗難若しくは横領により、生活に通常必要でない資産として政令で定めるものについて受けた損失の金額（保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。）は、政令で定めるところにより、その者のその損失を受けた日の属する年分又はその翌年分の譲渡所得の金額の計算上控除すべき金額とみなす。

Article 62 (1) The amount of loss incurred by a resident, with regard to assets

specified by Cabinet Order as not being ordinarily necessary for daily life, due to disasters, robbery, or embezzlement (excluding the amount of loss compensated for by insurance benefit, compensation for damage or any other payment equivalent thereto) shall be deemed to be the amount to be deducted in the calculation of the amount of capital gains for the year containing the day on which the person incurred said loss or for the next year, as specified by Cabinet Order.

2 前項に規定する損失の金額の計算に関し必要な事項は、政令で定める。

(2) Matters necessary for the calculation of the amount of loss prescribed in the preceding paragraph shall be specified by Cabinet Order.

第六款 事業を廃止した場合等の所得計算の特例

Subsection 6 Special Provisions on Calculation of Income Where Business Has Been Terminated

(事業を廃止した場合の必要経費の特例)

(Special Provisions on Necessary Expenses Where Business Has Been Terminated)

第六十三条 居住者が不動産所得、事業所得又は山林所得を生ずべき事業を廃止した後において、当該事業に係る費用又は損失で当該事業を廃止しなかつたとしたならばその者のその年分以後の各年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入されるべき金額が生じた場合には、当該金額は、政令で定めるところにより、その者のその廃止した日の属する年分（同日の属する年においてこれらの所得に係る総収入金額がなかつた場合には、当該総収入金額があつた最近の年分）又はその前年分の不動産所得の金額、事業所得の金額又は山林所得の金額の計算上、必要経費に算入する。

Article 63 In the case where a resident has terminated a business that generated real property income, business income, or timber income and then there proves to be an amount of expenses or losses related to said business, which would be included in necessary expenses in the calculation of the amount of the person's real property income, business income, or timber income for the year and each year thereafter if the person had not terminated said business, said amount shall be included in necessary expenses in the calculation of the amount of the person's real property income, business income, or timber income for the year containing the day on which the person terminated the business (in the case where there was no gross revenue from such income in the year containing said day, for the latest year in which there was the gross revenue) or for the year prior to said year.

(資産の譲渡代金が回収不能となつた場合等の所得計算の特例)

(Special Provisions on the Calculation of Income Where Gains on Assets

Transferred Have Become Uncollectible, etc.)

第六十四条 その年分の各種所得の金額（事業所得の金額を除く。以下この項において同じ。）の計算の基礎となる収入金額若しくは総収入金額（不動産所得又は山林所得を生ずべき事業から生じたものを除く。以下この項において同じ。）の全部若しくは一部を回収することができないこととなつた場合又は政令で定める事由により当該収入金額若しくは総収入金額の全部若しくは一部を返還すべきこととなつた場合には、政令で定めるところにより、当該各種所得の金額の合計額のうち、その回収することができないこととなつた金額又は返還すべきこととなつた金額に対応する部分の金額は、当該各種所得の金額の計算上、なかつたものとみなす。

Article 64 (1) In the case where the whole or a part of the revenue or gross revenue (excluding any revenue that has arisen from a business that generates real property income or timber income; hereinafter the same shall apply in this paragraph), which is to be used as the basis of the calculation of the amount of classified income (excluding the amount of business income; hereinafter the same shall apply in this paragraph) for the year, proves to be uncollectible, or where the whole or a part of said revenue or gross revenue is to be returned on grounds specified by Cabinet Order, the portion of the amount of said classified income corresponding to said amount that proves to be uncollectible or that is to be returned shall be deemed not to have existed in the calculation of the amount of said classified income, as specified by Cabinet Order.

2 保証債務を履行するため資産（第三十三条第二項第一号（譲渡所得に含まれない所得）の規定に該当するものを除く。）の譲渡（同条第一項に規定する政令で定める行為を含む。）があつた場合において、その履行に伴う求償権の全部又は一部を行使することができないこととなつたときは、その行使することができないこととなつた金額（不動産所得の金額、事業所得の金額又は山林所得の金額の計算上必要経費に算入される金額を除く。）を前項に規定する回収することができないこととなつた金額とみなして、同項の規定を適用する。

(2) In the case where assets (excluding those falling under the provisions of Article 33, paragraph (2), item (i) (Income Not Included in Capital Gains)) have been transferred (including other acts specified by Cabinet Order as prescribed in paragraph (1) of said Article) in performance of a guarantee obligation, when the whole or a part of the right to obtain reimbursement for the performance of a guarantee obligation cannot be exercised, the provisions of the preceding paragraph shall apply by deeming the amount for which said right cannot be exercised (excluding the amount to be included in necessary expenses in the calculation of the amount of real property income, business income, or timber income) to be the amount that proves to be uncollectible as prescribed in the preceding paragraph.

3 前項の規定は、第百五十二条（各種所得の金額に異動を生じた場合の更正の請求の特例）の規定による更正の請求をする場合を除き、確定申告書に同項の規定の適用を受ける旨その他財務省令で定める事項の記載がある場合に限り、適用する。

(3) The provisions of the preceding paragraph shall apply only in the case where a tax return states the person's intention to seek the application of the provisions of said paragraph, and any other matters specified by Ordinance of the Ministry of Finance, except in the case where a request for a reassessment is filed pursuant to the provisions of Article 152 (Special Provisions on Requests for Reassessment Where There Are Changes to the Amount of Classified Income).

4 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第二項の規定を適用することができる。

(4) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (2), when the director finds any unavoidable reason for the person's failure to file the tax return or to make entries for such matters.

第七款 収入及び費用の帰属の時期の特例

Subsection 7 Special Provisions on the Time Attribution of Revenue and Expenses

(延払条件付販売等に係る収入及び費用の帰属時期)

(Time Attribution of Revenue and Expenses from Deferred Payment Sales, etc.)

第六十五条 居住者が、延払条件付販売等に該当する棚卸資産の販売若しくは工事（製造を含む。）の請負又は役務の提供（次条第一項に規定する長期大規模工事の請負を除く。以下この条において「資産の販売等」という。）をした場合において、その資産の販売等に係る収入金額及び費用の額につき、その資産の販売等に係る目的物又は役務の引渡し又は提供の日の属する年以後の各年において政令で定める延払基準の方法により経理したときは、その経理した収入金額及び費用の額は、当該各年分の事業所得の金額の計算上、総収入金額及び必要経費に算入する。ただし、当該資産の販売等に係る収入金額及び費用の額につき、同日の属する年の翌年以後のいずれかの年において当該延払基準の方法により経理しなかつた場合は、その経理しなかつた年の翌年分以後の年分の事業所得の金額の計算については、この限りでない。

Article 65 (1) In the case where a resident has sold inventories in a manner which falls under the category of deferred payment sales, etc., has contracted for construction work (including manufacturing work), or has provided services (excluding contracts for long-term, large-scale construction work prescribed in paragraph (1) of the following Article; hereinafter referred to as the "sales, etc. of assets" in this Article), when the amount of revenue and expenses related to the sales, etc. of assets has been settled on a deferred payment basis as specified by Cabinet Order in each year from the year that contains the date of

the delivery of the subject matter or the provision of services related to said sales, etc. of assets; said amount of revenue and expenses settled shall be included in gross revenue and necessary expenses in the calculation of the amount of business income for the relevant years; provided, however, that in the case where the amount of revenue and expenses related to said sales, etc. of assets was not settled on a deferred payment basis in any year from the year following the year containing said date, this shall not apply to the calculation of the amount of business income for years from the year following the year when the amount of the revenue and expenses was not settled by said method.

2 居住者が、第六十七条の二第三項（リース取引に係る所得の金額の計算）に規定するリース取引による同条第一項に規定するリース資産の引渡し（以下この条において「リース譲渡」という。）を行つた場合には、前項の規定にかかわらず、その対価の額を政令で定めるところにより利息に相当する部分とそれ以外の部分とに区分した場合における当該リース譲渡の日の属する年以後の各年の収入金額及び費用の額として政令で定める金額は、当該各年分の事業所得の金額の計算上、総収入金額及び必要経費に算入する。

(2) In the case where a resident has delivered the lease assets prescribed in Article 67-2, paragraph (1) (Calculation of the Amount of Income Related to Lease Transactions) through lease transactions prescribed in paragraph (3) of said Article (hereinafter the delivery of such lease assets shall be referred to as the "lease transfer" in this Article), the amount specified by Cabinet Order as the amount of revenue and expenses for each year after the year containing the date of said lease transfer, when categorizing the amount of the consideration for the lease transfer into the portion corresponding to interest and the other portion as specified by Cabinet Order, shall be included in gross revenue and necessary expenses in the calculation of the amount of business income for the relevant years, notwithstanding the provisions of the preceding paragraph.

3 第一項に規定する延払条件付販売等とは、資産の販売等で次に掲げる要件に適合する条件を定めた契約に基づき当該条件により行われるもの及びリース譲渡をいう。

(3) Deferred payment sales, etc. as prescribed in paragraph (1) shall be the sales, etc. of assets under conditions that meet the following requirements, based on a contract that defines said conditions, and lease transfer.

一 月賦、年賦その他の賦払の方法により三回以上に分割して対価の支払を受けること。

(i) Consideration is received in three or more installments, by way of a monthly installment, annual installment, or any other installment payment

二 その資産の販売等に係る目的物又は役務の引渡し又は提供の期日の翌日から最後の賦払金の支払の期日までの期間が二年以上であること。

(ii) The period from the day following the due date for the delivery or provision of the subject matter or services related to said sales, etc. of assets up to the deadline of the last installment payment is two years or more

三 その他政令で定める要件

(iii) Any other requirements as specified by Cabinet Order

- 4 第二項の規定は、リース譲渡の日の属する年分の確定申告書に同項に規定する収入金額及び費用の額として政令で定める金額の総収入金額及び必要経費への算入に関する明細の記載がある場合に限り、適用する。
- (4) The provisions of paragraph (2) shall apply only in the case where a tax return for the year containing the date of the lease transfer states details concerning the inclusion in gross revenue and necessary expenses of the amount specified by Cabinet Order as the amount of revenue and expenses prescribed in said paragraph.
- 5 税務署長は、確定申告書の提出がなかつた場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかつたこと又はその記載がなかつたことについてやむを得ない事情があると認めるときは、第二項の規定を適用することができる。
- (5) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (2), when the director finds any unavoidable reason for the person's failure to file the tax return or to make entries for such matters.
- 6 第一項の規定の適用を受ける居住者が死亡し又は出国をする場合における同項に規定する延払条件付販売等に該当する資産の販売等に係る収入金額及び費用の額の処理の特例その他同項又は第二項の規定の適用に関し必要な事項は、政令で定める。
- (6) Special provisions on the disposition of the amount of revenue and expenses related to the sales, etc. of assets, which fall under the category of deferred payment sales, etc. as prescribed in paragraph (1), in the case where a resident subject to the provisions of said paragraph dies or leaves the country, and any other matters necessary for the application of the provisions of said paragraph or paragraph (2) shall be specified by Cabinet Order.

(工事の請負に係る収入及び費用の帰属時期)

(Time Attribution of Revenue and Expenses Related to a Contract for Construction Work)

第六十六条 居住者が、長期大規模工事（工事（製造及びソフトウェアの開発を含む。以下この条において同じ。）のうち、その着手の日から当該工事に係る契約において定められている目的物の引渡しの期日までの期間が一年以上であること、政令で定める大規模な工事であることその他政令で定める要件に該当するものをいう。以下この条において同じ。）の請負をしたときは、その着手の日の属する年からその目的物の引渡しの日の属する年の前年までの各年分の事業所得の金額の計算上、その長期大規模工事の請負に係る収入金額及び費用の額のうち、当該各年分の収入金額及び費用の額として政令で定める工事進行基準の方法により計算した金額を、総収入金額及び必要経費に算入する。

Article 66 (1) When a resident has contracted for long-term, large-scale construction work (meaning construction work (including manufacturing work and the development of software; hereinafter the same shall apply in this Article), for which the period between the date of the start of construction and the due date for the delivery of the subject matter defined under the contract for said construction work is one year or more, which falls under the category of large-scale construction work specified by Cabinet Order, and which meets any other requirements specified by Cabinet Order; hereinafter the same shall apply in this Article), the portion of revenue and expenses related to the contract for said large-scale construction work, which is calculated by way of a percentage of the completion method specified by Cabinet Order as the amount of revenue and expenses for each year from the year containing the date of the start of construction up to the year preceding the year containing the date of the delivery of the subject matter, shall be included in gross revenue and necessary expenses in the calculation of the amount of business income for the relevant years.

2 居住者が、工事（その着手の日の属する年（以下この項において「着工の年」という。）中にその目的物の引渡しが行われないものに限るものとし、長期大規模工事に該当するものを除く。以下この条において同じ。）の請負をした場合において、その工事の請負に係る収入金額及び費用の額につき、着工の年からその工事の目的物の引渡しの日の属する年の前年までの各年において政令で定める工事進行基準の方法により経理したときは、その経理した収入金額及び費用の額は、当該各年分の事業所得の金額の計算上、総収入金額及び必要経費に算入する。ただし、その工事の請負に係る収入金額及び費用の額につき、着工の年の翌年以後のいずれかの年において当該工事進行基準の方法により経理しなかつた場合には、その経理しなかつた年の翌年分以後の年分の事業所得の金額の計算については、この限りでない。

(2) In the case where a resident has contracted for construction work (limited to construction work for which the subject matter is not delivered within the year containing the date of the start of construction (hereinafter referred to as the "year of starting construction" in this paragraph) and excluding construction work falling under the category of long-term, large-scale construction work; hereinafter the same shall apply in this Article), when the amount of revenue and expenses related to the contract for construction work has been settled by way of a percentage of the completion method specified by Cabinet Order for each year from the year of starting construction up to the year preceding the year containing the date of the delivery of the subject matter, said amount of revenue and expenses settled shall be included in gross revenue and necessary expenses in the calculation of the amount of business income for the relevant years; provided, however, that in the case where the amount of revenue and expenses related to said contract for construction work was not settled by way of a percentage of the completion method in any year from the year following

the year of starting construction, this shall not apply to the calculation of the amount of business income for the years from the year following the year when the amount of the revenue and expenses was not settled by said method.

3 第一項又は前項の規定の適用を受ける居住者が死亡した場合における長期大規模工事又は工事の請負に係る収入金額及び費用の額の処理の特例その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Special provisions on the disposition of the amount of revenue and expenses related to long-term, large-scale construction work or a contract for construction work, in the case where a resident subject to the provisions of paragraph (1) or the preceding paragraph has died, and any other matters necessary for the application of the provisions of the preceding two paragraphs shall be specified by Cabinet Order.

(小規模事業者の収入及び費用の帰属時期)

(Time Attribution of Revenue and Expenses of Small-Scale Enterprises)

第六十七条 青色申告書を提出することにつき税務署長の承認を受けている居住者で不動産所得又は事業所得を生ずべき業務を行なうもののうち小規模事業者として政令で定める要件に該当するもののその年分の不動産所得の金額又は事業所得の金額（山林の伐採又は譲渡に係るものを除く。）の計算上総収入金額及び必要経費に算入すべき金額は、政令で定めるところにより、その業務につきその年において収入した金額及び支出した費用の額とすることができる。

Article 67 With regard to a resident who has obtained approval to file a blue return from the district director of the tax office, performs operations that generate real property income or business income, and meets the requirements specified by Cabinet Order as a small-scale enterprise, the amount to be included in gross revenue and necessary expenses in the calculation of the amount of real property income or business income (excluding income that relates to the felling or transfer of forests) for the year may be deemed to be the amount earned from and spent for the operations in the year, as specified by Cabinet Order.

第八款 リース取引

Subsection 8 Lease Transactions

(リース取引に係る所得の金額の計算)

(Calculation of the Amount of Income Related to Lease Transactions)

第六十七条の二 居住者がリース取引を行った場合には、そのリース取引の目的となる資産（以下この項において「リース資産」という。）の賃貸人から賃借人への引渡しの際に当該リース資産の売買があつたものとして、当該賃貸人又は賃借人である居住者の各年分の各種所得の金額を計算する。

Article 67-2 (1) In the case where a resident has made lease transactions, the

amount of classified income for each year of the resident who is the lessor or lessee of assets, which are the object of the lease transactions (hereinafter referred to as "lease assets" in this paragraph), shall be calculated, by deeming that said lease assets were sold at the time of their delivery from the lessor to the lessee.

2 居住者が譲受人から譲渡人に対する賃貸（リース取引に該当するものに限る。）を条件に資産の売買を行つた場合において、当該資産の種類、当該売買及び賃貸に至るまでの事情その他の状況に照らし、これら一連の取引が実質的に金銭の貸借であると認められるときは、当該資産の売買はなかつたものとし、かつ、当該譲受人から当該譲渡人に対する金銭の貸付けがあつたものとして、当該譲受人又は譲渡人である居住者の各年分の各種所得の金額を計算する。

(2) In the case where a resident has sold assets under the conditions of a lease from a transferee to a transferor (limited to a lease falling under the category of lease transactions), when it is deemed that such transactions substantially cover the borrowing and lending of monies, in light of the type of assets, developments leading to said sale and lease-back, and any other circumstances, the amount of classified income for each year of the resident who is the transferee or transferor shall be calculated, by deeming that said assets were not traded and monies were lent from the transferee to the transferor.

3 前二項に規定するリース取引とは、資産の賃貸借（所有権が移転しない土地の賃貸借その他の政令で定めるものを除く。）で、次に掲げる要件に該当するものをいう。

(3) Lease transactions prescribed in the preceding two paragraphs shall be the lease of assets (excluding the lease of land of which the ownership is not transferred and any other lease specified by Cabinet Order) that meets the requirements listed as follows:

一 当該賃貸借に係る契約が、賃貸借期間の中途においてその解除をすることができないものであること又はこれに準ずるものであること。

(i) The contract for the lease cannot be canceled in the middle of the lease period or the contract is equivalent to such contract

二 当該賃貸借に係る賃借人が当該賃貸借に係る資産からもたらされる経済的な利益を実質的に享受することができ、かつ、当該資産の使用に伴つて生ずる費用を実質的に負担すべきこととされているものであること。

(ii) The lessee of the lease may receive substantial economic benefits from the assets related to the lease and is expected to bear substantial expenses caused by the use of said assets

4 前項第二号の資産の使用に伴つて生ずる費用を実質的に負担すべきこととされているかどうかの判定その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) Matters necessary for the determination as to whether a person is to bear the substantial expenses caused by the use of the assets set forth in item (ii) of the preceding paragraph, and any other matters necessary for the application of the preceding three paragraphs shall be specified by Cabinet Order.

第九款 信託に係る所得の金額の計算

Subsection 9 Calculation of the Amount of Income Related to Trusts

第六十七条の三 居住者が法人課税信託（法人税法第二条第二十九号の二ロ（定義）に掲げる信託に限る。）の第十三条第一項（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含むものとし、清算中における受益者を除く。）となつたことにより当該法人課税信託が同号ロに掲げる信託に該当しないこととなつた場合（同号イ又はハに掲げる信託に該当する場合を除く。）には、その受託法人（第六条の三（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をいう。）からその信託財産に属する資産及び負債をその該当しないこととなつた時の直前の帳簿価額を基礎として政令で定める金額により引継ぎを受けたものとして、当該居住者の各年分の各種所得の金額を計算するものとする。

Article 67-3 (1) In the case where a resident has become a beneficiary as prescribed in Article 13, paragraph (1) (Attribution of Assets and Liabilities in Trust Property and Profits and Expenses to Be Attributable to Trust Property) (such beneficiary shall include a person who is deemed to be a beneficiary prescribed in paragraph (1) of said Article pursuant to the provisions of paragraph (2) of said Article and exclude a beneficiary under liquidation proceedings) of a trust subject to corporation taxation (limited to a trust listed in Article 2, item (xxix)-2, (b) (Definitions) of the Corporation Tax Act) and thereby said trust subject to corporation taxation has ceased to fall under the category of trusts listed in (b) of said item (excluding the case where said trust subject to corporation taxation falls under the category of trusts listed in (a) or (c) of said item), the amount of classified income for each year of the resident shall be calculated, by deeming that the resident has succeeded to the assets and liabilities in the trust property from the trust corporation (meaning a trust corporation prescribed in Article 6-3 (Application of This Act to Trust Corporations, etc.)) at the amount specified by Cabinet Order based on the book value immediately preceding the time when said trust ceased to fall under said category.

2 前項の居住者が同項の規定により資産及び負債の引継ぎを受けたものとされた場合におけるその引継ぎにより生じた収益の額は、当該居住者のその引継ぎを受けた日の属する年分の各種所得の金額の計算上、総収入金額に算入しない。

(2) In the case where the resident set forth in the preceding paragraph is deemed to have succeeded to the assets and liabilities pursuant to the provisions of said paragraph, the amount of proceeds arising from the succession shall not be included in gross revenue in the calculation of the amount of classified income for the year containing the day on which the resident succeeded to said assets and liabilities.

3 信託（第十三条第一項ただし書に規定する集団投資信託、退職年金等信託又は法人課税信託を除く。以下この条において同じ。）の委託者（居住者に限る。以下この項において同じ。）がその有する資産を信託した場合において、当該信託の受益者等となる者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに受益者等となる者であるときは、当該資産を信託した時において、当該信託の委託者から当該信託の受益者等となる者に対して贈与（当該受益者等となる者が対価を負担している場合には、当該対価の額による譲渡）により当該信託に関する権利に係る資産の移転が行われたものとして、当該信託の委託者の各年分の各種所得の金額を計算するものとする。

(3) In the case where a settlor (limited to a resident; hereinafter the same shall apply in this paragraph) of a trust (excluding a group investment trust, retirement pension trust, or a trust subject to corporation taxation as prescribed in the proviso of Article 13, paragraph (1); hereinafter the same shall apply in this Article) has entrusted settlor's assets, when a person to become a beneficiary, etc. of the trust (limited to a corporation; hereinafter the same shall apply in this paragraph) becomes the beneficiary, etc. without paying a proper consideration, the amount of classified income for each year for the settlor of the trust shall be calculated, by deeming that the assets related to the right in the trust were transferred from the settlor of the trust to a person to become the beneficiary, etc. of the trust by gift (in the case where the person to become the beneficiary, etc. paid a consideration, by transfer at the price of the consideration) as of the time when the settlor entrusted said assets.

4 信託に新たに受益者等が存するに至った場合（前項及び第六項の規定の適用がある場合を除く。）において、当該信託の新たな受益者等となる者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに受益者等となる者であり、かつ、当該信託の受益者等であつた者が居住者であるときは、当該新たに受益者等が存するに至った時において、当該信託の受益者等であつた者から当該新たな受益者等となる者に対して贈与（当該受益者等となる者が対価を負担している場合には、当該対価の額による譲渡）により当該信託に関する権利に係る資産の移転が行われたものとして、当該信託の受益者等であつた者の各年分の各種所得の金額を計算するものとする。

(4) In the case where a new beneficiary has come to join a trust (excluding the case where the provisions of the preceding paragraph and paragraph (6) apply), when the person who is to become the new beneficiary, etc. of the trust (limited to a corporation; hereinafter the same shall apply in this paragraph) becomes the beneficiary, etc. without paying a proper consideration and a person who was formerly a beneficiary, etc. of the trust is a resident, the amount of classified income for each year of the person who was formerly the beneficiary, etc. of the trust shall be calculated by deeming that the assets related to the right in the trust were transferred from the person who was formerly the beneficiary, etc. of the trust to the person who is to become the new beneficiary, etc. of the trust by a gift (in the case where the person who is to become the

new beneficiary, etc. paid a consideration, by transfer at the price of the consideration) as of the time when the new beneficiary joined the trust.

5 信託の一部の受益者等が存しなくなつた場合において、既に当該信託の受益者等である者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに当該信託に関する権利について新たに利益を受ける者となる者であり、かつ、当該信託の一部の受益者等であつた者が居住者であるときは、当該信託の一部の受益者等が存しなくなつた時において、当該信託の一部の受益者等であつた者から当該利益を受ける者となる者に対して贈与（当該利益を受ける者となる者が対価を負担している場合には、当該対価の額による譲渡）により当該信託に関する権利に係る資産の移転が行われたものとして、当該信託の一部の受益者等であつた者の各年分の各種所得の金額を計算するものとする。

(5) In the case where some of the beneficiaries, etc. of a trust have ceased to exist, when a person who is already a beneficiary, etc. of the trust (limited to a corporation; hereinafter the same shall apply in this paragraph) is a person who is to newly receive profits from rights in said trust without paying a proper consideration and the person who was formerly one of beneficiaries, etc. of the trust is a resident, the amount of classified income for each year of the person who was formerly one of beneficiaries, etc. of the trust shall be calculated by deeming that the assets related to the beneficiary's rights in the trust were transferred from the person who was formerly one of beneficiaries, etc. of the trust to the person who is to receive the profits by a gift (in the case where the person who is to receive the profits paid a consideration, by transfer at the price of the consideration) as of the time when those beneficiaries, etc. of the trust ceased to exist.

6 信託が終了した場合において、当該信託の残余財産の給付を受けるべき、又は帰属すべき者となる者（法人に限る。以下この項において同じ。）が適正な対価を負担せずに当該給付を受けるべき、又は帰属すべき者となる者であり、かつ、当該信託の終了の直前において受益者等であつた者が居住者であるときは、当該給付を受けるべき、又は帰属すべき者となつた時において、当該受益者等であつた者から当該給付を受けるべき、又は帰属すべき者となる者に対して贈与（当該給付を受けるべき、又は帰属すべき者となる者が対価を負担している場合には、当該対価の額による譲渡）により当該信託の残余財産（当該信託の終了の直前においてその者が当該信託の受益者等であつた場合には、当該受益者等として有していた当該信託に関する権利に相当するものを除く。）の移転が行われたものとして、当該受益者等であつた者の各年分の各種所得の金額を計算するものとする。

(6) In the case where a trust has been terminated, when a person who is to receive the delivery of or is to be vested with the residual assets of the trust (limited to a corporation; hereinafter the same shall apply in this paragraph) is a person who is to receive the delivery of or is to be vested with the residual assets of the trust without bearing proper consideration and a person who was a beneficiary, etc. immediately prior to the termination of said trust is a

resident, the amount of classified income for each year of the person who was formerly the beneficiary, etc. shall be calculated by deeming that the residual assets of the trust were transferred from the person who was formerly the beneficiary, etc. to the person who is to receive the delivery of or to be vested with the residual assets by gift (in the case where the person who is to receive the delivery of or to be vested with the residual assets bore consideration, by transfer at the price of the consideration) as of the time when the person became entitled to receive the delivery of or to be vested with the residual assets.

7 第三項から前項までに規定する受益者等とは、第十三条第一項に規定する受益者（同条第二項の規定により同条第一項に規定する受益者とみなされる者を含む。）をいう。

(7) A beneficiary, etc. prescribed in paragraph (3) to the preceding paragraph shall be a beneficiary as prescribed in Article 13, paragraph (1) (including a person who is deemed to be a beneficiary as prescribed in paragraph (1) of said Article pursuant to the provisions of paragraph (2) of said Article).

8 第一項の規定による引継ぎにより生じた損失の額がある場合の所得の金額の計算、第三項に規定する信託に関する権利が当該信託に関する権利の全部でない場合における同項の規定の適用その他第一項から第六項までの規定の適用に関し必要な事項は、政令で定める。

(8) Matters necessary for the calculation of income in the case where there is any amount of loss caused by succession under the provisions of paragraph (1), matters necessary for the application of paragraph (3) in the case where the right in a trust prescribed in said paragraph is not the whole of the right on said trust, and any other matters necessary for the application of the provisions of paragraphs (1) to (6) shall be specified by Cabinet Order.

第十款 各種所得の範囲及びその金額の計算の細目

Subsection 10 Scope of Classified Income and Details of Calculation of the Amount Thereof

（各種所得の範囲及びその金額の計算の細目）

(Scope of Classified Income and Details of Calculation of the Amount Thereof)

第六十八条 この節に定めるもののほか、各種所得の範囲及び各種所得の金額の計算に関し必要な事項は、政令で定める。

Article 68 In addition to what is provided for in this Section, the scope of classified income and the matters necessary for the calculation of the amount of classified income shall be specified by Cabinet Order.

第三節 損益通算及び損失の繰越控除

Section 3 Aggregation of Profits and Losses and Deduction for Carryover

of Losses

(損益通算)

(Aggregation of Profits and Losses)

第六十九条 総所得金額、退職所得金額又は山林所得金額を計算する場合において、不動産所得の金額、事業所得の金額、山林所得の金額又は譲渡所得の金額の計算上生じた損失の金額があるときは、政令で定める順序により、これを他の各種所得の金額から控除する。

Article 69 (1) In the case of calculating the amount of gross income, retirement income, or timber income, when there is any amount of loss in the calculation of the amount of real property income, business income, timber income or capital gains, said amount of loss shall be deducted from the amount of other classified income, according to the procedures specified by Cabinet Order.

2 前項の場合において、同項に規定する損失の金額のうち第六十二条第一項（生活に通常必要でない資産の災害による損失）に規定する資産に係る所得の金額（以下この項において「生活に通常必要でない資産に係る所得の金額」という。）の計算上生じた損失の金額があるときは、当該損失の金額のうち政令で定めるものは政令で定めるところにより他の生活に通常必要でない資産に係る所得の金額から控除するものとし、当該政令で定めるもの以外のもの及び当該控除をしてもなお控除しきれないものは生じなかつたものとみなす。

(2) In the case referred to in the preceding paragraph, when the amount of loss prescribed in said paragraph contains the amount of loss in the calculation of the amount of income related to assets prescribed in Article 62, paragraph (1) (Loss Caused by Disasters for Assets Not Ordinarily Necessary for Daily Life) (hereinafter such amount of income shall be referred to as the "amount of income related to assets not ordinarily necessary for daily life" in this paragraph), the portion of said loss specified by Cabinet Order shall be deducted from the amount of other income related to assets not ordinarily necessary for daily life, as specified by Cabinet Order, and the rest other than said portion of the loss specified by Cabinet Order and any amount that remains even after said deduction shall be deemed to have never existed.

(純損失の繰越控除)

(Deduction for Carryover of Net Loss)

第七十条 確定申告書を提出する居住者のその年の前年以前三年内の各年（その年分の所得税につき青色申告書を提出している年に限る。）において生じた純損失の金額（この項の規定により前年以前において控除されたもの及び第四百四十二条第二項（純損失の繰戻しによる還付）の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）がある場合には、当該純損失の金額に相当する金額は、政令で定めるところにより、当該確定申告書に係る年分の総所得金額、退職所得金額又は山林所得金額の計算上控除する。

Article 70 (1) In the case where there is any amount of net loss incurred by a resident who files a tax return in each year within the three years prior to the year before the relevant year (limited to a year for which the resident filed a blue return form for income tax) (the amount of such net loss shall exclude an amount that was deducted prior to the previous year pursuant to the provisions of this paragraph and an amount that was used as the basis of the calculation of the amount to be refunded pursuant to the provisions of Article 142, paragraph (2) (Refund by Carryback of Net Loss)), the amount equivalent to said net loss shall be deducted in the calculation of the amount of gross income, retirement income, or timber income for the year related to said tax return, as specified by Cabinet Order.

2 確定申告書を提出する居住者のその年の前年以前三年内の各年において生じた純損失の金額（前項の規定の適用を受けるもの及び第百四十二条第二項の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）のうち、当該各年において生じた次に掲げる損失の金額に係るもので政令で定めるものがあるときは、当該政令で定める純損失の金額に相当する金額は、政令で定めるところにより、当該申告書に係る年分の総所得金額、退職所得金額又は山林所得金額の計算上控除する。

(2) When the amount of net loss incurred by a resident who files a tax return contains any loss related to the amount of loss listed as follows and that is specified by Cabinet Order in each year within the three years prior to the year before the relevant year (the amount of such net loss shall exclude the amount that is subject to the provisions of the preceding paragraph and the amount that was used as the basis of the calculation of the amount to be refunded pursuant to the provisions of Article 142, paragraph (2)), the amount equivalent to said net loss specified by Cabinet Order shall be deducted in the calculation of the amount of gross income, retirement income, or timber income for the year related to said return, as specified by Cabinet Order.

一 変動所得の金額の計算上生じた損失の金額

(i) The amount of loss in the calculation of the amount of fluctuating income

二 被災事業用資産の損失の金額

(ii) The amount of loss on business assets from disasters

3 前項第二号に掲げる被災事業用資産の損失の金額とは、たな卸資産又は第五十一条第一項若しくは第三項（資産損失の必要経費算入）に規定する資産の災害による損失の金額（その災害に関連するやむを得ない支出で政令で定めるものの金額を含むものとし、保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。）で前項第一号に掲げる損失の金額に該当しないものをいう。

(3) The amount of loss on business assets from disasters listed in item (ii) of the preceding paragraph shall be the amount of loss due to disasters with regard to inventories or assets as prescribed in Article 51, paragraph (1) or paragraph (3) (Inclusion of Losses on Assets in Necessary Expenses) (including the amount of unavoidable expenses related to disasters specified by Cabinet Order and

excluding the amount compensated for by insurance benefit, compensation for damage or any other payment equivalent thereto) that does not fall under the category of the amount of loss listed in item (i) of the preceding paragraph.

4 第一項又は第二項の規定は、これらの規定に規定する居住者が純損失の金額が生じた年分の所得税につき第一項の青色申告書又は第二項各号に掲げる損失の金額に関する事項を記載した確定申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、これらの申告書をその提出期限後に提出した場合を含む。）であつて、それぞれその後において連続して確定申告書を提出している場合に限り、適用する。

(4) The provisions of paragraph (1) or paragraph (2) shall apply only in the case where a resident prescribed in either of the provisions filed a blue return set forth in paragraph (1) or a tax return stating matters related to the amount of loss listed in the items of paragraph (2), with regard to income tax for the year when the resident incurred a net loss, by the deadline (where the district director of the tax office finds any unavoidable reason, including the case where the resident filed such returns after the deadline) and the resident has continued to file a tax return since then.

5 第一項及び第二項の規定による控除は、純損失の繰越控除という。

(5) A deduction pursuant to the provisions of paragraph (1) and paragraph (2) shall be referred to as a deduction for carryover of net loss.

（雑損失の繰越控除）

(Deduction for Carryover of Casualty Loss)

第七十一条 確定申告書を提出する居住者のその年の前年以前三年内の各年において生じた雑損失の金額（この項又は次条第一項の規定により前年以前において控除されたものを除く。）は、政令で定めるところにより、当該申告書に係る年分の総所得金額、退職所得金額又は山林所得金額の計算上控除する。

Article 71 (1) The amount of casualty loss incurred by a resident who files a tax return in each year within the three years prior to the year before the relevant year (excluding the amount that had been deducted prior to the previous year pursuant to the provisions of this paragraph or paragraph (1) of the following Article) shall be deducted in the calculation of the amount of gross income, retirement income, or timber income for the year related to said return, as specified by Cabinet Order.

2 前項の規定は、同項の居住者が雑損失の金額が生じた年分の所得税につきその雑損失の金額に関する事項を記載した確定申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）であつて、その後において連続して確定申告書を提出している場合に限り、適用する。

(2) The provisions of the preceding paragraph shall apply only in the case where a resident set forth in said paragraph filed a tax return stating matters related

to the amount of casualty loss, with regard to income tax for the year when the resident incurred the casualty loss, by the deadline (in the case where the district director of the tax office finds any unavoidable reason, including the case where the resident filed such return after the deadline) and the resident has continued to file a tax return since then.

3 第一項の規定による控除は、雑損失の繰越控除という。

(3) A deduction pursuant to the provisions of paragraph (1) shall be referred to as a deduction for carryover of casualty loss.

第四節 所得控除

Section 4 Exemptions and Deductions from Income

(雑損控除)

(Deductions for Casualty Loss)

第七十二条 居住者又はその者と生計を一にする配偶者その他の親族で政令で定めるものの有する資産（第六十二条第一項（生活に通常必要でない資産の災害による損失）及び第七十条第三項（被災事業用資産の損失の金額）に規定する資産を除く。）について災害又は盗難若しくは横領による損失が生じた場合（その災害又は盗難若しくは横領に関連してその居住者が政令で定めるやむを得ない支出をした場合を含む。）において、その年における当該損失の金額（当該支出をした金額を含むものとし、保険金、損害賠償金その他これらに類するものにより補てんされる部分の金額を除く。以下この項において「損失の金額」という。）の合計額が次の各号に掲げる場合の区分に応じ当該各号に掲げる金額を超えるときは、その超える部分の金額を、その居住者のその年分の総所得金額、退職所得金額又は山林所得金額から控除する。

Article 72 (1) In the case where there was any loss on assets owned by a resident or resident's spouse or any other relative whose cost of living is included in that of the resident (excluding assets prescribed in Article 62, paragraph (1) (Loss Caused by Disasters for Assets Not Necessary for Daily Life) and Article 70, paragraph (3) (The Amount of Loss on Business Assets from Disasters)) due to disasters, robbery, or embezzlement (including the case where the resident paid unavoidable expenses as specified by Cabinet Order, in relation to said disasters, robbery, or embezzlement), when the sum of said loss for the year (including said amount spent and excluding the amount compensated for by insurance benefit, compensation for damage or any other payment equivalent thereto; hereinafter referred to as the "amount of loss" in this paragraph) exceeds the amount listed in each of the following items for the category set forth in the relevant item, the amount of said excess shall be deducted from the amount of the resident's gross income, retirement income or timber income for the year:

一 その年における損失の金額に含まれる災害関連支出の金額（損失の金額のうち災害に直接関連して支出をした金額として政令で定める金額をいう。以下この項にお

いて同じ。)が五万円以下である場合(その年における災害関連支出の金額がない場合を含む。)その居住者のその年分の総所得金額、退職所得金額及び山林所得金額の合計額の十分の一に相当する金額

(i) In the case where the amount of disaster-related expenses contained in the amount of loss (meaning the portion of the amount of loss specified by Cabinet Order as the amount spent directly in relation to disasters; hereinafter the same shall apply in this paragraph) for the year is 50,000 yen or less (including the case where there were no disaster-related expenses for the year): The amount equivalent to 10% of the sum of the amount of the resident's gross income, retirement income, and timber income for the year

二 その年における損失の金額に含まれる災害関連支出の金額が五万円を超える場合
その年における損失の金額の合計額から災害関連支出の金額のうち五万円を超える部分の金額を控除した金額と前号に掲げる金額とのいずれか低い金額

(ii) In the case where the amount of disaster-related expenses contained in the amount of loss for the year exceeds 50,000 yen: The lower amount of either of the amount that remains after deducting, from the sum of the amount of loss for the year, the portion of disaster-related expenses that exceeds 50,000 yen or the amount listed in the preceding item

三 その年における損失の金額がすべて災害関連支出の金額である場合 五万円と第一号に掲げる金額とのいずれか低い金額

(iii) In the case where the whole amount of loss for the year was that of disaster-related expenses: The lower amount of either of 50,000 yen or the amount listed in item (i)

2 前項に規定する損失の金額の計算に関し必要な事項は、政令で定める。

(2) Matters necessary for the calculation of the amount of loss prescribed in the preceding paragraph shall be specified by Cabinet Order.

3 第一項の規定による控除は、雑損控除という。

(3) A deduction pursuant to the provisions of paragraph (1) shall be referred to as a deduction for a casualty loss.

(寄附金控除)

(Deduction for Contribution or Donation)

第七十八条 居住者が、各年において、特定寄附金を支出した場合において、第一号に掲げる金額が第二号に掲げる金額を超えるときは、その超える金額を、その者のその年分の総所得金額、退職所得金額又は山林所得金額から控除する。

Article 78 (1) In the case where a resident has made a specified donation in each year, when the amount listed in item (i) exceeds the amount listed in item (ii), the amount of said excess shall be deducted from the amount of the resident's gross income, retirement income or timber income for the year:

一 その年中に支出した特定寄附金の額の合計額(当該合計額がその者のその年分の総所得金額、退職所得金額及び山林所得金額の合計額の百分の四十に相当する金額

を超える場合には、当該百分の四十に相当する金額)

- (i) The sum of specified donations made within the year (in the case where said sum exceeds the amount equivalent to 40% of the sum of the amount of the resident's gross income, retirement income and timber income for the year, said amount equivalent to 40%)

二 五千円

- (ii) 5,000 yen

2 前項に規定する特定寄附金とは、次に掲げる寄附金（学校の入学に関してするものを除く。）をいう。

- (2) The specified donations prescribed in the preceding paragraph shall be donations listed as follows (excluding those to be made in relation to enrollment in schools):

一 国又は地方公共団体（港湾法（昭和二十五年法律第二百十八号）の規定による港務局を含む。）に対する寄附金（その寄附をした者がその寄附によつて設けられた設備を専属的に利用することその他特別の利益がその寄附をした者に及ぶと認められるものを除く。）

- (i) A donation to the national or a local government (including port authorities prescribed by the Ports and Harbors Act (Act No. 218 of 1950) (when it is deemed that a person who has made a donation may utilize the facilities established with the donation exclusively or may enjoy any other special benefits therefrom, such donation shall be excluded)

二 公益社団法人、公益財団法人その他公益を目的とする事業を行う法人又は団体に対する寄附金（当該法人の設立のためにされる寄附金その他の当該法人の設立前においてされる寄附金で政令で定めるものを含む。）のうち、次に掲げる要件を満たすと認められるものとして政令で定めるところにより財務大臣が指定したもの

- (ii) A donation to a public interest incorporated association, public interest incorporated foundation, or any other corporation or group that conducts business for public interest purposes (including a donation for the purpose of establishing such corporation or any other donation made prior to the establishment thereof that is specified by Cabinet Order) that is designated by the Minister of Finance as a donation meeting the following requirements, as specified by Cabinet Order:

イ 広く一般に募集されること。

- (a) The donation is collected widely from the general public

ロ 教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に寄与するための支出で緊急を要するものに充てられることが確実であること。

- (b) It is fully expected that the donation shall be allocated to urgent expenses to serve in the promotion of education or science, enhancement of culture, contribution to social welfare or any other improvement in the public interest

三 別表第一に掲げる法人その他特別の法律により設立された法人のうち、教育又は

科学の振興、文化の向上、社会福祉への貢献その他公益の増進に著しく寄与するものとして政令で定めるものに対する当該法人の主たる目的である業務に関連する寄附金（前二号に規定する寄附金に該当するものを除く。）

(iii) A donation to any of the corporations listed in Appended Table 1 and any other corporation established under special Acts, which is specified by Cabinet Order as significantly serving in the promotion of education or science, enhancement of culture, contribution to social welfare or any other improvement in the public interest, that is made in relation to the business that is the principal objective of said corporation (excluding donations falling under the category of donations prescribed in the preceding two items)

3 居住者が、特定公益信託（公益信託ニ関スル法律第一条（公益信託）に規定する公益信託で信託の終了の時点における信託財産がその信託財産に係る信託の委託者に帰属しないこと及びその信託事務の実施につき政令で定める要件を満たすものであることについて政令で定めるところにより証明がされたものをいう。）のうち、その目的が教育又は科学の振興、文化の向上、社会福祉への貢献その他公益の増進に著しく寄与するものとして政令で定めるものの信託財産とするために支出した金銭は、前項に規定する特定寄附金とみなして第一項の規定を適用する。

(3) The amount that a resident has spent for the purpose of entrusting as trust property under a specified charitable trust (meaning a charitable trust prescribed in Article 1 (Charitable Trust) of the Charitable Trust Act, for which it is certified, as specified by Cabinet Order, that trust property as of the time of the termination of the trust is not vested in a settlor of the trust related to said trust property and the operation of the trust affairs meets the requirements specified by Cabinet Order) that is specified by Cabinet Order as significantly serving in the promotion of education or science, enhancement of culture, contribution to social welfare or any other improvement in the public interest shall be deemed to be a specified donation prescribed in the preceding paragraph, and the provisions of paragraph (1) shall be applied.

4 第一項の規定による控除は、寄附金控除という。

(4) A deduction pursuant to the provisions of paragraph (1) shall be referred to as a deduction for a contribution or donation.

（基礎控除）

(Basic Exemption)

第八十六条 居住者については、その者のその年分の総所得金額、退職所得金額又は山林所得金額から三十八万円を控除する。

Article 86 (1) With regard to a resident, 380,000 yen shall be exempted from the amount of the person's gross income, retirement income, or timber income for the year.

2 前項の規定による控除は、基礎控除という。

(2) An exemption pursuant to the provisions of the preceding paragraph shall be

referred to as a basic exemption.

(所得控除の順序)

(Procedures for Exemptions and Deductions from Income)

第八十七条 雑損控除と医療費控除、社会保険料控除、小規模企業共済等掛金控除、生命保険料控除、地震保険料控除、寄附金控除、障害者控除、寡婦（寡夫）控除、勤労学生控除、配偶者控除、配偶者特別控除、扶養控除又は基礎控除とを行う場合には、まず雑損控除を行うものとする。

Article 87 (1) In the case of making a deduction for casualty losses along with a medical expenses deduction, deduction for social insurance premiums, deduction for small-scale enterprise mutual aid premiums, etc., deduction for life insurance premiums, deduction for earthquake insurance premiums, deduction for a contribution or donation, a deduction for persons with disabilities, deduction for widows (widowers), deduction for working students, exemption for spouses, a special exemption for spouses, a deduction for dependents, or a basic exemption, a deduction for a casualty loss shall be the first to be made.

2 前項の控除をすべき金額は、総所得金額、山林所得金額又は退職所得金額から順次控除する。

(2) The amount to be exempted or deducted as set forth in the preceding paragraph shall be exempted or deducted successively from the amount of gross income, timber income or retirement income.

第三章 税額の計算

Chapter III Calculation of the Amount of Tax

第一節 税率

Section 1 Tax Rate

(税率)

(Tax Rate)

第八十九条 居住者に対して課する所得税の額は、その年分の課税総所得金額又は課税退職所得金額をそれぞれ次の表の上欄に掲げる金額に区分してそれぞれの金額に同表の下欄に掲げる税率を乗じて計算した金額を合計した金額と、その年分の課税山林所得金額の五分の一に相当する金額を同表の上欄に掲げる金額に区分してそれぞれの金額に同表の下欄に掲げる税率を乗じて計算した金額を合計した金額に五を乗じて計算した金額との合計額とする。

Article 89 (1) The amount of income tax to be imposed on a resident shall be the sum of [1] the amount obtained by dividing the amount of taxable gross income or taxable retirement income for the year into the categories listed in the left-hand column of the following table, multiplying each amount by the relevant tax rate listed in the right-hand column of said table, and adding up all these

amounts and [2] the amount obtained by first dividing the amount equivalent to 20% of the amount of taxable timber income for the year into the categories listed in the left-hand column of said table, multiplying each amount by the relevant tax rate listed in the right-hand column of said table, and adding up all these amounts and then multiplying the total obtained by 5.

百九十五万円以下の金額 The portion of the taxable gross income that is not more than 1,950,000 yen	百分の五 5%
百九十五万円を超え三百三十万円以下の金額 The portion of the taxable gross income that is over 1,950,000 yen but not more than 3,300,000 yen	百分の十 10%
三百三十万円を超え六百九十五万円以下の金額 The portion of the taxable gross income that is over 3,300,000 yen but not more than 6,950,000 yen	百分の二十 20%
六百九十五万円を超え九百万円以下の金額 The portion of the taxable gross income that is over 6,950,000 yen but not more than 9,000,000 yen	百分の二十三 23%
九百万円を超え千八百万円以下の金額 The portion of the taxable gross income that is over 9,000,000 yen but not more than 18,000,000 yen	百分の三十三 33%
千八百万円を超える金額 The portion of the taxable gross income that is over 18,000,000 yen	百分の四十 40%

2 課税総所得金額、課税退職所得金額又は課税山林所得金額は、それぞれ、総所得金額、退職所得金額又は山林所得金額から前章第四節（所得控除）の規定による控除をした残額とする。

(2) The amount of taxable gross income, taxable retirement income or taxable timber income shall be the amount that remains after making an exemption or a deduction from the amount of gross income, retirement income, or timber income as prescribed in Section 4 (Exemptions and Deductions from Income) of the preceding Chapter.

(変動所得及び臨時所得の平均課税)

(Averaging Taxation on Fluctuating Income and Ad hoc Income)

第九十条 居住者のその年分の変動所得の金額及び臨時所得の金額の合計額（その年分の変動所得の金額が前年分及び前前年分の変動所得の金額の合計額の二分の一に相当する金額以下である場合には、その年分の臨時所得の金額）がその年分の総所得金額の百分の二十以上である場合には、その者のその年分の課税総所得金額に係る所得税の額は、次に掲げる金額の合計額とする。

Article 90 (1) In the case where the sum of the amount of a resident's fluctuating income and ad hoc income for the year (in the case where the amount of

fluctuating income for the year is not more than 50% of the sum of the amount of fluctuating income for the previous year and the year before that, the amount of ad hoc income for the year) is 20% or more of the amount of gross income for the year, the amount of income tax on the person's taxable income for the year shall be the sum of the amount listed as follows:

一 その年分の課税総所得金額に相当する金額から平均課税対象金額の五分の四に相当する金額を控除した金額（当該課税総所得金額が平均課税対象金額以下である場合には、当該課税総所得金額の五分の一に相当する金額。以下この条において「調整所得金額」という。）をその年分の課税総所得金額とみなして前条第一項の規定を適用して計算した税額

(i) The amount of tax calculated pursuant to the provisions of paragraph (1) of the preceding Article by deeming the amount that remains after deducting the amount equivalent to 80% of the average taxable amount from the amount equivalent to taxable gross income for the year (in the case where said taxable gross income is not more than the average taxable amount, the amount equivalent to 20% of said taxable gross income; hereinafter referred to as the "adjusted income" in this Article) to be the amount of taxable gross income for the year

二 その年分の課税総所得金額に相当する金額から調整所得金額を控除した金額に前号に掲げる金額の調整所得金額に対する割合を乗じて計算した金額

(ii) The amount obtained by multiplying the amount that remains after deducting the adjusted income from the amount equivalent to taxable gross income for the year by the rate of the amount listed in the preceding item against the adjusted income

2 前項第二号に規定する割合は、小数点以下二位まで算出し、三位以下を切り捨てたところによるものとする。

(2) The rate prescribed in item (ii) of the preceding paragraph shall be calculated by rounding a number to two decimal places.

3 第一項に規定する平均課税対象金額とは、変動所得の金額（前年分又は前前年分の変動所得の金額がある場合には、その年分の変動所得の金額が前年分及び前前年分の変動所得の金額の合計額の二分の一に相当する金額を超える場合のその超える部分の金額）と臨時所得の金額との合計額をいう。

(3) The average taxable amount prescribed in paragraph (1) shall be the sum of the amount of fluctuating income (in the case where there was any fluctuating income for the previous year or the year before that, when the amount of fluctuating income for the year exceeds the amount equivalent to 50% of the sum of the amount of fluctuating income for the previous year and the year before that, the amount of said excess) and the amount of ad hoc income.

4 第一項の規定は、確定申告書に同項の規定の適用を受ける旨及び同項各号に掲げる金額の合計額の計算に関する明細の記載がある場合に限り、適用する。

(4) The provisions of paragraph (1) shall apply only in the case where a tax

return states the resident's intention to seek the application of the provisions of said paragraph, and details concerning the calculation of the sum of the amount listed in the items of said paragraph.

5 税務署長は、確定申告書の提出がなかった場合又は前項の記載がない確定申告書の提出があつた場合においても、その提出がなかったこと又はその記載がなかったことについてやむを得ない事情があると認めるときは、第一項の規定を適用することができる。

(5) Even in the case where a tax return has not been filed or a tax return with no entries for the matters set forth in the preceding paragraph has been filed, the district director of the tax office may apply the provisions of paragraph (1), when the director finds any unavoidable reason for the person's failure to file the tax return or to make entries for such matters.

第二節 税額控除

Section 2 Tax Credit

(配当控除)

(Tax Credit for Dividends)

第九十二条 居住者が剰余金の配当（第二十四条第一項（配当所得）に規定する剰余金の配当をいう。以下この条において同じ。）、利益の配当（同項に規定する利益の配当をいう。以下この条において同じ。）、剰余金の分配（同項に規定する剰余金の分配をいう。以下この条において同じ。）又は証券投資信託の収益の分配（第九条第一項第十一号（元本の払戻しに係る収益の分配の非課税）に掲げるものを含まない。以下この条において同じ。）に係る配当所得（外国法人から受けるこれらの金額に係るもの（外国法人の国内にある営業所、事務所その他これらに準ずるものに信託された証券投資信託の収益の分配に係るものを除く。）を除く。以下この条において同じ。）を有する場合には、その居住者のその年分の所得税額（前節（税率）の規定による所得税の額をいう。以下この条において同じ。）から、次の各号に掲げる場合の区分に応じ当該各号に定める金額を控除する。

Article 92 (1) In the case where a resident has any dividend income related to dividends of surplus (meaning dividends of surplus as prescribed in Article 24, paragraph (1) (Dividend Income); hereinafter the same shall apply in this Article), dividends of profits (meaning dividends of profits as prescribed in said paragraph; hereinafter the same shall apply in this Article), a distribution of surplus (meaning a distribution of surplus as prescribed in said paragraph; hereinafter the same shall apply in this Article), or a distribution of proceeds from a securities investment trust (excluding what is listed in Article 9, paragraph (1), item (xi) (Tax Exemption on Distribution of Proceeds Related to a Return of Principal); hereinafter the same shall apply in this Article) (such dividend income shall exclude income related to those amounts to be received from a foreign corporation (excluding income related to a distribution of

proceeds from a securities investment trust entrusted to a foreign corporation's business office, business establishment, or any other place equivalent thereto located in Japan); hereinafter the same shall apply in this Article), the amount specified in each of the following items for the category set forth in the relevant item shall be deducted from the resident's amount of income tax (meaning the amount of income tax pursuant to the provisions of the preceding Section (Tax Rate); hereinafter the same shall apply in this Article) for the year:

一 その年分の課税総所得金額が千万円以下である場合 次に掲げる配当所得の区分に応じそれぞれ次に定める金額の合計額

(i) In the case where the amount of taxable gross income for the year is not more than 10,000,000 yen: The sum of the amount specified in each of the following sub-items for the category set forth in the relevant sub-item:

イ 剰余金の配当、利益の配当及び剰余金の分配（以下この項において「剰余金の配当等」という。）に係る配当所得 当該配当所得の金額に百分の十を乗じて計算した金額

(a) Dividend income related to dividends of surplus, dividends of profits, and distribution of surplus (hereinafter referred to as a "dividends of surplus, etc." in this paragraph): The amount obtained by multiplying the amount of said dividend income by 10%

ロ 証券投資信託の収益の分配に係る配当所得 当該配当所得の金額に百分の五を乗じて計算した金額

(b) Dividend income related to a distribution of proceeds from a securities investment trust: The amount obtained by multiplying the amount of said dividend income by 5%

二 その年分の課税総所得金額が千万円を超え、かつ、当該課税総所得金額から証券投資信託の収益の分配に係る配当所得の金額を控除した金額が千万円以下である場合 次に掲げる配当所得の区分に応じそれぞれ次に定める金額の合計額

(ii) In the case where the amount of taxable gross income for the year is over 10,000,000 yen and the amount that remains after deducting the amount of dividend income related to a distribution of proceeds from a securities investment trust from the amount of said taxable gross income is not more than 10,000,000 yen: The sum of the amount specified in each of the following sub-items for the category set forth in the relevant sub-item

イ 剰余金の配当等に係る配当所得 当該配当所得の金額に百分の十を乗じて計算した金額

(a) Dividend income related to dividends of surplus, etc.: The amount obtained by multiplying the amount of said dividend income by 10%

ロ 証券投資信託の収益の分配に係る配当所得 当該配当所得の金額のうち、当該課税総所得金額から千万円を控除した金額に相当する金額については百分の二・五を、その他の金額については百分の五をそれぞれ乗じて計算した金額の合計額

(b) Dividend income related to a distribution of proceeds from a securities

investment trust: The sum of [1] the amount obtained by multiplying, by 2.5%, the portion of said dividend income that is equivalent to the amount that remains after deducting 10,000,000 yen from the amount of said taxable gross income and [2] the amount obtained by multiplying the rest of said dividend income by 5%

三 前二号に掲げる場合以外の場合 次に掲げる配当所得の区分に応じそれぞれ次に定める金額の合計額

(iii) In a case other than those listed in the preceding two items: The sum of the amount specified in each of the following sub-items for the category set forth in the relevant sub-item

イ 剰余金の配当等に係る配当所得 当該配当所得の金額のうち、当該課税総所得金額から千万円とロに掲げる配当所得の金額との合計額を控除した金額に達するまでの金額については百分の五を、その他の金額については百分の十をそれぞれ乗じて計算した金額の合計額

(a) Dividend income related to dividends of surplus, etc.: The sum of [1] the amount obtained by multiplying, by 5%, the portion of said dividend income up to the amount equivalent to the amount that remains after deducting 10,000,000 yen and the amount of dividend income listed in (b) from the amount of said taxable gross income, and [2] the amount obtained by multiplying the rest of said dividend income by 10%

ロ 証券投資信託の収益の分配に係る配当所得 当該配当所得の金額に百分の二・五を乗じて計算した金額

(b) Dividend income related to a distribution of proceeds from a securities investment trust: The amount obtained by multiplying the amount of said dividend income by 2.5%

2 前項の規定による控除をすべき金額は、課税総所得金額に係る所得税額、課税山林所得金額に係る所得税額又は課税退職所得金額に係る所得税額から順次控除する。この場合において、当該控除をすべき金額がその年分の所得税額をこえるときは、当該控除をすべき金額は、当該所得税額に相当する金額とする。

(2) The amount to be deducted pursuant to the provisions of the preceding paragraph shall be deducted from the amount of income tax related to taxable gross income, taxable timber income, or taxable retirement income, successively. In this case, when said amount to be deducted exceeds the amount of income tax for the year, the amount to be deducted shall be the amount equivalent to said amount of income tax.

3 第一項の規定による控除は、配当控除という。

(3) A deduction pursuant to the provisions of paragraph (1) shall be referred to as tax credit for a dividend.

(外国税額控除)

(Credit for Foreign Tax)

第九十五条 居住者が各年において外国所得税（外国の法令により課される所得税に相当する税で政令で定めるものをいう。以下この条において同じ。）を納付することとなる場合（居住者が通常行われる取引と認められないものとして政令で定める取引に基因して生じた所得に対する外国所得税を納付することとなる場合を除く。）には、第八十九条から第九十二条まで（税率及び配当控除）の規定により計算したその年分の所得税の額のうち、その年において生じた所得でその源泉が国外にあるものに対応するものとして政令で定めるところにより計算した金額（以下この条において「控除限度額」という。）を限度として、その外国所得税の額をその年分の所得税の額から控除する。

Article 95 (1) In the case where a resident is to pay any foreign income tax (meaning a tax imposed under foreign laws or regulations that is equivalent to income tax and is specified by Cabinet Order; hereinafter the same shall apply in this Article) for each year (excluding the case where a resident is to pay any foreign income tax on income arising from transactions that are specified by Cabinet Order as those that are not deemed to be ordinary transactions), the amount of said foreign income tax shall be deducted from the amount of income tax for the year, to the extent of the portion calculated as specified by Cabinet Order as income that was generated in that year and whose sources correspond to those located outside Japan, out of the amount of income tax for the year calculated pursuant to the provisions of Articles 89 to 92 (Tax Rate and Tax Credit for Dividend) (hereinafter such portion shall be referred to as the "maximum tax credit" in this Article).

2 居住者が各年において納付することとなる外国所得税の額がその年の控除限度額と地方税控除限度額として政令で定める金額との合計額を超える場合において、その年の前年以前三年内の各年（以下この条において「前三年以内の各年」という。）の控除限度額のうちその年に繰り越される部分として政令で定める金額（以下この条において「繰越控除限度額」という。）があるときは、政令で定めるところにより、その繰越控除限度額を限度として、その超える部分の金額をその年分の所得税の額から控除する。

(2) In the case where the amount of foreign income tax that a resident is to pay in each year exceeds the sum of the maximum tax credit for the year and the amount specified by Cabinet Order as the maximum tax credit for local tax, when the maximum tax credit for each year within the three years prior to the year before the relevant year (hereinafter referred to as "each year within the preceding three years" in this Article) contains the amount specified by Cabinet Order as the portion to be carried over to the year (hereinafter referred to as the "maximum tax credit to be carried over" in this Article), the amount of said excess shall be credited against income tax for the year, to the extent of said maximum tax credit to be carried over, as specified by Cabinet Order.

3 居住者が各年において納付することとなる外国所得税の額がその年の控除限度額に

満たない場合において、その前三年以内の各年において納付することとなつた外国所得税の額のうちその年に繰り越される部分として政令で定める金額（以下この条において「繰越外国所得税額」という。）があるときは、政令で定めるところにより、当該控除限度額からその年において納付することとなる外国所得税の額を控除した残額を限度として、その繰越外国所得税額をその年分の所得税の額から控除する。

(3) In the case where the amount of foreign income tax that a resident is to pay in each year is less than the maximum tax credit for the year, when the amount of foreign income tax to be paid in each year within the preceding three years contains an amount specified by Cabinet Order as the portion to be carried over to the year (hereinafter referred to as the "amount of foreign income tax to be carried over" in this Article), said amount of foreign income tax to be carried over shall be deducted from income tax for the year, to the extent of the amount that remains after deducting the amount of foreign income tax to be paid in the year from said maximum tax credit, as specified by Cabinet Order.

4 居住者が納付することとなつた外国所得税の額の全部又は一部につき前三項の規定の適用を受けた年の翌年以後の各年において当該外国所得税の額が減額された場合におけるその減額されることとなつた日の属する年の前三項の規定の適用については、政令で定めるところによる。

(4) In the case where the amount of foreign income tax that a resident is to pay has been reduced in each year after the year following the year when the resident was subject to the provisions of the preceding three paragraphs, with regard to the whole or a part of said amount of foreign income tax, the application of the provisions of the preceding three paragraphs for the year containing the day on which said amount was reduced shall be specified by Cabinet Order.

5 第一項の規定は、確定申告書に同項の規定による控除を受けるべき金額及びその計算に関する明細の記載があり、かつ、外国所得税を課されたことを証する書類その他財務省令で定める書類の添附がある場合に限り、適用する。この場合において、同項の規定による控除をされるべき金額は、当該金額として記載された金額を限度とする。

(5) The provisions of paragraph (1) shall apply only in the case where a tax return states the amount to be deducted pursuant to the provisions of said paragraph and the details concerning the calculation thereof, and is attached with a document certifying that foreign income tax has been imposed and any other documents specified by Ordinance of the Ministry of Finance. In this case, the amount to be deducted pursuant to the provisions of said paragraph shall be limited to such amount entered as said amount.

6 第二項及び第三項の規定は、繰越控除限度額又は繰越外国所得税額に係る年のうち最も古い年以後の各年について当該各年の控除限度額及び当該各年において納付することとなつた外国所得税の額を記載した確定申告書を提出し、かつ、これらの規定の適用を受けようとする年分の確定申告書にこれらの規定による控除を受けるべき金額

を記載するとともに、当該申告書に繰越控除限度額又は繰越外国所得税額の計算の基礎となるべき事項を記載した書類その他財務省令で定める書類を添付した場合に限り、適用する。この場合において、これらの規定による控除をされるべき金額は、当該各年分の確定申告書に当該各年の控除限度額及び当該各年において納付することとなつた外国所得税の額として記載された金額を基礎として計算した金額を限度とする。

(6) The provisions of paragraph (2) and paragraph (3) shall apply only in the case where a resident [1] files a tax return stating the maximum tax credit and the amount of foreign income tax to be paid in each year after the earliest year that relates to the maximum tax credit to be carried over or the amount of foreign income tax to be carried over, for each of the relevant years, [2] enters the amount to be credited pursuant to the provisions of paragraph (2) and paragraph (3) in a tax return for the year for which the resident wishes to seek the application of these provisions, and [3] attaches, to said tax return, a document stating the matters to be used as the basis of the calculation of the maximum tax credit to be carried over or the amount of foreign income tax to be carried over and any other documents specified by Ordinance of the Ministry of Finance. In this case, the amount to be credited pursuant to these provisions shall be limited to the amount calculated based on the amount entered in a tax return for each of the relevant years as the maximum tax credit for said relevant year and the amount of foreign income tax to be paid for said relevant year.

7 税務署長は、第一項から第三項までの規定による控除をされるべきこととなる金額又は前項に規定する控除限度額若しくは外国所得税の額の全部又は一部につき前二項の記載又は書類の添附がない確定申告書の提出があつた場合においても、その記載又は書類の添附がなかつたことについてやむを得ない事情があると認めるときは、その記載又は書類の添附がなかつた金額につき第一項から第三項までの規定を適用することができる。

(7) Even in the case where a tax return that has been filed does not state the amount to be credited pursuant to the provisions of paragraphs (1) to (3), the maximum tax credit prescribed in the preceding paragraph, or the matters set forth in the preceding two paragraphs, with regard to the whole or a part of the amount of foreign income tax, or a tax return that has been filed is not attached with documents as set forth in the preceding two paragraphs, the district director of the tax office may apply the provisions of paragraphs (1) to (3) to the amount, for which there was no entry or where no documents are attached, when the director finds any unavoidable reason for the person's failure to make entries for such matters or to attach such documents.

8 第九十二条第二項前段（配当控除）の規定は、第一項から第三項までの規定による控除をすべき金額について準用する。

(8) The provisions of the first sentence of Article 92, paragraph (2) (Tax Credit for Dividend) shall apply mutatis mutandis to the amount to be credited

pursuant to the provisions of paragraphs (1) to (3).

9 第一項から第三項までの規定による控除は、外国税額控除という。

(9) A credit pursuant to the provisions of paragraphs (1) to (3) shall be referred to as a credit for foreign tax.

第四章 税額の計算の特例

Chapter IV Special Provisions on the Calculation of the Amount of Tax

(年の途中で非居住者が居住者となった場合の税額の計算)

(Calculation of the Amount of Tax Where a Nonresident Becomes a Resident During the Year)

第一百二条 その年十二月三十一日（その年の中途において死亡した場合には、その死亡の日）において居住者である者でその年において非居住者であつた期間を有するもの又はその年の中途において出国をする居住者でその年一月一日からその出国の日までの間に非居住者であつた期間を有するものに対して課する所得税の額は、前二章（課税標準及び税額の計算）の規定により計算した所得税の額によらず、居住者であつた期間内に生じた第七条第一項第一号（居住者の課税所得の範囲）に掲げる所得（非永住者であつた期間がある場合には、当該期間については、同項第二号に掲げる所得）並びに非居住者であつた期間内に生じた第百六十四条第一項各号（非居住者に対する課税の方法）に掲げる非居住者の区分に応ずる同項各号及び同条第二項各号に掲げる国内源泉所得に係る所得を基礎として政令で定めるところにより計算した金額による。

Article 102 The amount of income tax to be imposed on a person who is a resident as of December 31 of the relevant year (in the case where the person has died during the year, as of the date of the death) and who was formerly a nonresident for a certain period within the year, or a resident who left the country during the year and who was formerly a nonresident for a certain period between January 1 of the relevant year and the date of the departure shall be the amount calculated, as specified by Cabinet Order, based on the amount of income listed in Article 7, paragraph (1), item (i) (Scope of Taxable Income of Residents) that was generated during the period when the person was a resident (in the case where the person was formerly a non-permanent resident for a certain period, the amount of income listed in item (ii) of said paragraph for said period) and the amount of income categorized as domestic source income listed in the items of Article 164, paragraph (1) (Method of Taxation for Nonresidents) and the items of paragraph (2) of said Article, in accordance with the categories of nonresidents listed in the items of paragraph (1) of said Article, that was generated during the period when the person was a nonresident, irrespective of the amount of income tax calculated pursuant to the provisions of the preceding two Chapters (Tax Base and Calculation of the Amount of Tax).

(確定申告書の提出がない場合の税額の特例)

(Special Provisions on the Amount of Tax Where a Tax Return Is Not Filed)

第百三条 第百二十条第一項（確定所得申告）、第百二十五条第一項（年の中で死亡した場合の確定申告）又は第百二十七条第一項（年の中で出国をする場合の確定申告）の規定による申告書を提出する義務がない居住者に対して課する所得税の額は、前二章（課税標準及び税額の計算）及び前条の規定により計算した所得税の額によらず、その者のその年分の所得税に係る第百二十条第二項に規定する予納税額及びその年分の所得税につき源泉徴収をされた又はされるべき税額の合計額による。ただし、その者が確定申告書を提出した場合は、この限りでない。

Article 103 The amount of income tax to be imposed on a person who is not liable to file a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns), Article 125, paragraph (1) (Tax Returns Where the Taxpayer Has Died During the Year), or Article 127, paragraph (1) (Tax Returns Where the Taxpayer Leaves the Country During the Year) shall be the sum of the amount of the estimated tax prepayment prescribed in Article 120, paragraph (2) that relates to the person's income tax for the year and the amount of tax withheld or to be withheld with regard to income tax for the year, irrespective of the amount of income tax calculated pursuant to the provisions of the preceding two Chapters (Tax Base and Calculation of the Amount of Tax); provided, however, that this shall not apply where the person has filed a tax return.

第五章 申告、納付及び還付

Chapter V Filing of Returns, Payment, and Refunds

第一節 予定納税

Section 1 Estimated Tax Prepayment

第一款 予定納税

Subsection 1 Estimated Tax Prepayment

(予定納税額の納付)

(Payment of Estimated Tax Prepayment)

第百四条 居住者（第百七条第一項（特別農業所得者の予定納税額の納付）の規定による納付をすべき者を除く。）は、第一号に掲げる金額から第二号に掲げる金額を控除した金額（以下この章において「予定納税基準額」という。）が十五万円以上である場合には、第一期（その年七月一日から同月三十一日までの期間をいう。以下この章において同じ。）及び第二期（その年十一月一日から同月三十日までの期間をいう。以下この章において同じ。）において、それぞれその予定納税基準額の三分の一に相当する金額の所得税を国に納付しなければならない。

Article 104 (1) In the case where the amount that remains after deducting the amount listed in item (ii) from the amount listed in item (i) (hereinafter the remaining amount shall be referred to as the "basis amount of estimated tax

prepayment" in this Chapter) is 150,000 yen or more, a resident (excluding a person who is to pay tax pursuant to the provisions of Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners)) shall pay, to the national government, income tax equivalent to one-third of said basis amount of estimated tax prepayment during each of the first term (meaning the period from July 1 to July 31 of that year; hereinafter the same shall apply in this Chapter) and the second term (meaning the period from November 1 to November 30 of that year):

一 前年分の課税総所得金額に係る所得税の額（当該課税総所得金額の計算の基礎となつた各種所得の金額のうち譲渡所得の金額、一時所得の金額、雑所得の金額又は雑所得に該当しない臨時所得の金額がある場合には、政令で定めるところにより、これらの金額がなかつたものとみなして計算した額とし、同年分の所得税について災害被害者に対する租税の減免、徴収猶予等に関する法律（昭和二十二年法律第一百七十五号）第二条（所得税の軽減又は免除）の規定の適用があつた場合には、同条の規定の適用がなかつたものとして計算した額とする。）

(i) The amount of income tax on the previous year's taxable gross income (in the case where the amount of classified income that was used as the basis of the calculation of said amount of taxable gross income contains an amount of capital gains, occasional income, miscellaneous income, or ad hoc income that does not fall under the category of miscellaneous income, the amount calculated as specified by Cabinet Order by deeming that none of these amounts existed, and in the case where the provisions of Article 2 (Reduction of or Exemption from Income Tax) of the Act on Exemption, Reduction or Postponement of Collection of Taxes for Disaster Victims (Act No. 175 of 1947) have been applied to income tax for said year, the amount calculated by deeming that the provisions of said Article have not been applied)

二 前年分の課税総所得金額の計算の基礎となつた各種所得につき源泉徴収をされた又はされるべきであつた所得税の額（当該各種所得のうち一時所得、雑所得又は雑所得に該当しない臨時所得がある場合には、これらの所得につき源泉徴収をされた又はされるべきであつた所得税の額を控除した額）

(ii) The amount of income tax that was or that should have been withheld with regard to the classified income that was used as the basis of the calculation of the amount of the previous year's taxable gross income (in the case where said classified income contained occasional income, miscellaneous income, or ad hoc income that does not fall under the category of miscellaneous income, the amount that remained after deducting the amount of income tax that was or that should have been withheld with regard to those types of income)

2 前項の場合において、同項に規定する予定納税基準額の三分の一に相当する金額に百円未満の端数があるときは、その端数を切り捨てる。

(2) In the case referred to in the preceding paragraph, when in the amount equivalent to one-third of the basis amount of estimated tax prepayment as

prescribed in said paragraph, there is a value in the tens or ones column, the relevant number shall be rounded down to the nearest hundred yen .

(予定納税基準額の計算の基準日等)

(Basis Date, etc. for Calculation of the Basis Amount of Estimated Tax Prepayment)

第百五条 前条の規定を適用する場合において、予定納税基準額の計算については、その年五月十五日において確定しているところによるものとし、居住者であるかどうかの判定は、その年六月三十日の現況によるものとする。ただし、予定納税基準額の計算は、その年五月十六日から七月三十一日までの間におけるいずれかの日において確定したところにより計算した金額が本文の規定により計算した金額を下ることとなった場合は、その日（その日が二以上ある場合には、その計算した金額が最も小さいこととなる日）において確定したところによるものとする。

Article 105 In the case of applying the provisions of the preceding Article, the calculation of the basis amount of estimated tax prepayment shall be based on the information determined as of May 15 of the relevant year and the determination as to whether a person falls under the category of residents shall be based on the circumstances as of June 30 of the relevant year; provided, however, that in the case where the amount calculated based on the information determined as of any date between May 16 and July 31 of the relevant year turns out to be less than the amount calculated pursuant to the provisions of the main clause, the calculation of the basis amount of estimated tax prepayment shall be based on the information determined as of said date (in the case where there are two or more such dates, as of the day on which the calculated amount is the smallest).

(予定納税額等の通知)

(Notice of the Amount of Estimated Tax Prepayment, etc.)

第百六条 税務署長は、第百四条第一項（予定納税額の納付）の規定による納付をすべき居住者についてその年五月十五日の現況によりその予定納税基準額を計算し、その年六月十五日までに、その者に対し、その予定納税基準額並びに第一期及び第二期において納付すべき予定納税額を書面により通知する。

Article 106 (1) With regard to a resident who is to pay tax pursuant to the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment), the district director of the tax office shall calculate the basis amount of estimated tax prepayment based on the resident's circumstances as of May 15 of the relevant year, and notify the person, in writing, of said basis amount of estimated tax prepayment and the amount of estimated tax prepayment to be paid during the first term and the second term, by June 15 of the year.

2 税務署長は、前項の予定納税基準額が前条ただし書の規定により計算されるべきこ

となつた場合には、同項の居住者に対し、書面によりその旨を通知する。

(2) In the case where the basis amount of estimated tax prepayment set forth in the preceding paragraph is to be calculated pursuant to the proviso of the preceding Article, the district director of the tax office shall notify the resident set forth in said paragraph, to that effect in writing.

3 前二項の規定による通知は、第百四条第一項の規定による納付をすべき居住者からその者の前年分の所得税につき確定申告書の提出を受け、又は当該所得税につき決定をした税務署長（その後当該所得税の納税地に異動があつた場合には、政令で定める税務署長）が行なう。

(3) A notice pursuant to the provisions of the preceding two paragraphs shall be given by the district director of the tax office who has received a tax return from a resident who is to pay tax pursuant to the provisions of Article 104, paragraph (1), with regard to the resident's income tax for the previous year, or who has made a decision on said income tax (in the case where said place for payment of income tax has changed subsequently, by the district director of the tax office specified by Cabinet Order).

第二款 特別農業所得者の予定納税の特例

Subsection 2 Special Provisions on Estimated Tax Prepayment for Special Farming Income Earners

(特別農業所得者の予定納税額の納付)

(Payment of Estimated Tax Prepayment by Special Farming Income Earners)

第百七条 次に掲げる居住者は、予定納税基準額が十五万円以上である場合には、第二期において、その予定納税基準額の二分の一に相当する金額の所得税を国に納付しなければならない。

Article 107 (1) In the case where the basis amount of estimated tax prepayment is 150,000 yen or more, a resident listed as follows shall pay, to the national government, income tax equivalent to half of said basis amount of estimated tax prepayment during the second term:

一 前年において特別農業所得者であつた居住者

(i) A resident who was a special farming income earner in the previous year

二 第百十条（特別農業所得者の申請）の規定により、その年において特別農業所得者であると見込まれることについて税務署長の承認を受けた居住者

(ii) A resident approved by the district director of the tax office so that the resident is expected to be a special farming income earner in the year, pursuant to the provisions of Article 110 (Application for Approval as a Special Farming Income Earner)

2 前項の場合において、同項に規定する予定納税基準額の二分の一に相当する金額に百円未満の端数があるときは、その端数を切り捨てる。

(2) In the case referred to in the preceding paragraph, when in the amount

equivalent to a half of the basis amount of estimated tax prepayment prescribed in said paragraph, there is a value in the tens or ones column, the relevant number shall be rounded down to the nearest hundred yen.

(特別農業所得者に係る予定納税基準額の計算の基準日等)

(Basis Date, etc. for Calculation of the Basis Amount of Estimated Tax Prepayment Regarding Special Farming Income Earners)

第百八条 前条の規定を適用する場合において、前年において特別農業所得者であつたかどうかの判定又は予定納税基準額の計算については、それぞれその年五月一日又はその年九月十五日において確定しているところによるものとし、居住者であるかどうかの判定は、その年十月三十一日の現況によるものとする。ただし、予定納税基準額の計算は、その年九月十六日から十一月三十日までの間におけるいずれかの日において確定したところにより計算した金額が本文の規定により計算した金額を下ることとなつた場合は、その日（その日が二以上ある場合には、その計算した金額が最も小さいこととなる日）において確定したところによるものとする。

Article 108 In the case of applying the provisions of the preceding Article, the determination as to whether a person falls under the category of special farming income earners or the calculation of the basis amount of estimated tax prepayment shall be based on the information determined as of May 1 or September 15 of the relevant year and the determination as to whether a person falls under the category of a resident shall be based on the circumstances as of October 31 of a given year; provided, however, that in the case where the amount calculated based on the information determined as of any date between September 16 and November 30 of a given year proves to be less than the amount calculated pursuant to the provisions of the main clause, the calculation of the basis amount of estimated tax prepayment shall be based on the information determined as of said date (in the case where there are two or more such dates, as of the day on which the calculated amount is the smallest).

(特別農業所得者に対する予定納税額等の通知)

(Notice of the Amount of Estimated Tax Prepayment, etc. to Special Farming Income Earners)

第百九条 税務署長は、第百七条第一項（特別農業所得者の予定納税額の納付）の規定による納付をすべき居住者についてその年九月十五日の現況によりその予定納税基準額を計算し、その年十月十五日までに、その者に対し、その予定納税基準額及び第二期において納付すべき予定納税額を書面により通知する。

Article 109 (1) With regard to a resident who is to pay tax pursuant to the provisions of Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners), the district director of the tax office shall calculate the basis amount of estimated tax prepayment based

on the circumstances as of September 15 of a given year, and notify said person, in writing, of said basis amount of estimated tax prepayment and the amount of estimated tax prepayment to be paid during the second term, by October 15 of the relevant year.

2 税務署長は、前項の予定納税基準額が前条ただし書の規定により計算されるべきこととなつた場合には、同項の居住者に対し、書面によりその旨を通知する。

(2) In the case where the basis amount of estimated tax prepayment set forth in the preceding paragraph is to be calculated pursuant to the proviso of the preceding Article, the district director of the tax office shall notify the resident set forth in said paragraph, to that effect in writing.

3 前二項の規定による通知は、第一百七条第一項の規定による納付をすべき居住者からその者の前年分の所得税につき確定申告書の提出を受け、又は当該所得税につき決定をした税務署長（その後当該所得税の納税地に異動があつた場合には、政令で定める税務署長）が行なう。

(3) A notice pursuant to the provisions of the preceding two paragraphs shall be given by the district director of the tax office who has received a tax return from a resident who is to pay tax pursuant to the provisions of Article 107, paragraph (1), with regard to the resident's income tax for the previous year, or who has made a decision on said income tax (in the case where said place for payment of income tax has changed subsequently, by the district director of the tax office specified by Cabinet Order).

（特別農業所得者の申請）

(Application for Approval as a Special Farming Income Earner)

第百十条 前年において特別農業所得者でなかつた居住者は、その年五月一日の現況において、その年において特別農業所得者であると見込まれる場合には、その見込みについて、納税地の所轄税務署長の承認を求めることができる。

Article 110 (1) A resident who was not a special farming income earner in the previous year may, where the resident is expected to become a special farming income earner in the year, based on the circumstances as of May 1 of the relevant year, apply for approval, with regard to said expectation, from the competent district director with jurisdiction over the place for tax payment.

2 前項の承認を求めようとする居住者は、その年五月十五日までに、その年において特別農業所得者であると見込まれる事由その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。

(2) A resident who wishes to apply for approval as set forth in the preceding paragraph shall submit an application form stating the grounds as to why the resident is expected to be a special farming income earner in the year and any other matters specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment, by May 15 of the relevant year.

3 税務署長は、前項の申請書の提出があつた場合において、承認又は却下の処分をするときは、その申請者に対し、書面によりその旨を通知する。この場合において、却下の処分の通知をするときは、その理由を附記しなければならない。

(3) In the case where an application form as set forth in the preceding paragraph has been submitted, the district director of the tax office shall, when giving approval for or dismissing the application, notify the applicants to that effect in writing. In this case, the district director of the tax office shall, when notifying the dismissal, additionally enter the reason therefor.

4 第一項の規定を適用する場合において、前年において特別農業所得者でなかつたかどうかの判定は、その年五月一日において確定しているところによるものとする。

(4) In the case of applying the provisions of paragraph (1), the determination as to whether a person was not a special farming income earner in the previous year shall be based on the information determined as of May 1 of the relevant year.

第三款 予定納税額の減額

Subsection 3 Reduction of the Amount of Estimated Tax Prepayment

(予定納税額の減額の承認の申請)

(Application for Approval for a Reduction of the Amount of Estimated Tax Prepayment)

第百十一条 第百四条第一項（予定納税額の納付）の規定による納付をすべき居住者は、その年六月三十日の現況による申告納税見積額が予定納税基準額に満たないと見込まれる場合には、その年七月十五日までに、納税地の所轄税務署長に対し、第一期及び第二期において納付すべき予定納税額の減額に係る承認を申請することができる。

Article 111 (1) In the case where the amount of estimated self-assessed income tax based on a resident's circumstances as of June 30 of a given year is expected to be less than the basis amount of estimated tax prepayment, a resident who is to pay tax pursuant to the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment) may apply for approval, with regard to a reduction of the amount of estimated tax prepayment to be paid during the first term and the second term, from the competent district director with jurisdiction over the place for tax payment, by July 15 of that year.

2 次の各号に掲げる居住者は、その年十月三十一日の現況による申告納税見積額が当該各号に掲げる金額に満たないと見込まれる場合には、その年十一月十五日までに、納税地の所轄税務署長に対し、第二期において納付すべき予定納税額の減額に係る承認を申請することができる。

(2) In the case where the amount of estimated self-assessed income tax based on a resident's circumstances as of October 31 of a given year is expected to be less than the amount listed in the following items, a resident listed in either of those items may apply for approval, with regard to a reduction of the amount of

estimated tax prepayment to be paid during the second term, from the competent district director with jurisdiction over the place for tax payment, by November 15 of that year:

一 第百四条第一項の規定による納付をすべき居住者 予定納税基準額（前項の承認を受けた居住者については、その承認に係る申告納税見積額）

(i) A resident who is to pay tax pursuant to the provisions of Article 104, paragraph (1): The basis amount of estimated tax prepayment (with regard to a resident who has obtained approval as set forth in the preceding paragraph, the amount of estimated self-assessed income tax related to the approval)

二 第百七条第一項（特別農業所得者の予定納税額の納付）の規定による納付をすべき居住者 予定納税基準額

(ii) A resident who is to pay tax pursuant to the provisions of Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners): The basis amount of estimated tax prepayment

3 第百六条第一項（予定納税額等の通知）又は第百九条第一項（特別農業所得者に対する予定納税額等の通知）の規定による税務署長の通知に係る書面がそれぞれその年六月十五日まで又は十月十五日までに発せられなかつた場合には、前二項の申請の期限は、その通知に係る書面が発せられた日から起算して一月を経過した日まで延期されるものとする。

(3) In the case where a written notice given by the district director of the tax office pursuant to the provisions of Article 106, paragraph (1) (Notice of the Amount of Estimated Tax Prepayment, etc.) or Article 109, paragraph (1) (Notice of the Amount of Estimated Tax Prepayment, etc. to Special Farming Income Earners) has not been issued by June 15 or October 15 of a given year, respectively, the deadline for an application set forth in the preceding two paragraphs shall be extended to the day on which one month has elapsed from the date of the issuance of the written notice.

4 第一項又は第二項に規定する申告納税見積額とは、その年分の課税総所得金額及び課税山林所得金額の見積額につき第三章（税額の計算）の規定に準じて計算した所得税の額から、当該課税総所得金額の見積額の計算の基礎となつた各種所得につき源泉徴収をされる所得税の額の見積額を控除した金額として政令で定めるところにより計算した金額をいう。

(4) The amount of estimated self-assessed income tax prescribed in paragraph (1) or paragraph (2) shall be the amount calculated, as specified by Cabinet Order, as the amount that remains after deducting the amount of estimated income tax that is being withheld with regard to the classified income that was used as the basis for the calculation of the year's taxable gross income, from the amount of income tax calculated in accordance with the provisions of Chapter III (Calculation of the Amount of Tax), with regard to the estimated amount of that year's taxable gross income and taxable timber income.

(予定納税額の減額の承認の申請手続)

(Procedures for Applying for Approval for a Reduction of the Amount of Estimated Tax Prepayment)

第百十二条 前条第一項又は第二項の規定による申請をしようとする居住者は、これらの規定に規定する申告納税見積額、その申請の理由その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。

Article 112 (1) A resident who wishes to file an application pursuant to the provisions of paragraph (1) or paragraph (2) of the preceding Article shall submit an application form, which states the amount of estimated self-assessed income tax prescribed in these provisions, the reason for the application, and any other matters specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment.

2 前項の申請書には、取引の記録等に基づいて同項の申告納税見積額の計算の基礎となる事実を記載した書類を添付しなければならない。

(2) An application form set forth in the preceding paragraph shall be attached with a document stating the fact that is to be used as the basis of the calculation of the amount of estimated self-assessed income tax set forth in said paragraph, based on transaction records, etc.

(予定納税額の減額の承認の申請に対する処分)

(Dispositions on an Application for Approval for a Reduction of the Amount of Estimated Tax Prepayment)

第百十三条 税務署長は、前条第一項の申請書の提出があつた場合には、その調査により、その申請に係る同項に規定する申告納税見積額（以下この条において「申告納税見積額」という。）を認め、若しくは申告納税見積額を定めて、第百十一条第一項若しくは第二項（予定納税額の減額の承認の申請）の承認をし、又はその申請を却下する。

Article 113 (1) In the case where an application form set forth in paragraph (1) of the preceding Article has been submitted, the district director of the tax office shall [1] approve the amount of estimated self-assessed income tax prescribed in said paragraph related to the application (hereinafter referred to as the "amount of estimated self-assessed income tax" in this Article) by carrying out an examination, [2] fix the amount of estimated self-assessed income tax and give the approval as set forth in Article 111, paragraph (1) or paragraph (2) (Application for Approval for a Reduction of the Amount of Estimated Tax Prepayment), or [3] reject the application.

2 税務署長は、前条第一項の申請書の提出があつた場合において、次の各号のいずれか一に該当するときは、前項の承認をしなければならない。

(2) In the case where an application form set forth in paragraph (1) of the preceding Article has been submitted, the district director of the tax office

shall give an approval as set forth in the preceding paragraph, when the application falls under any of the following items:

一 その申請に係る申告納税見積額の計算の基準となる日までに生じた事業の全部若しくは一部の廃止、休止若しくは転換、失業、災害、盗難若しくは横領による損害又は第七十三条第二項（医療費の意義）に規定する医療費の支払により、同日の現況による申告納税見積額がその承認により減額されるべき予定納税額の計算の基礎となつた予定納税基準額又は申告納税見積額に満たなくなると認められる場合

(i) In the case where it is deemed that due to damage caused by the termination, suspension or conversion of the whole or a part of the business, unemployment, disasters, robbery, or embezzlement that has occurred by the basis date for the calculation of the amount of estimated self-assessed income tax related to said application or due to the payment of medical expenses prescribed in Article 73, paragraph (2) (The Meaning of Medical Expenses), the amount of estimated self-assessed income tax based on a resident's circumstances as of said date will be less than the basis amount of estimated tax prepayment or the amount of estimated self-assessed income tax that was used as the basis of the calculation of the amount of estimated tax prepayment to be reduced based on said approval

二 前号に掲げる場合のほか、その申請に係る申告納税見積額の計算の基準となる日の現況による申告納税見積額がその承認により減額されるべき予定納税額の計算の基礎となつた予定納税基準額又は申告納税見積額の十分の七に相当する金額以下となると認められる場合

(ii) In addition to the case listed in the preceding item, in the case where it is deemed that the amount of estimated self-assessed income tax based on a resident's circumstances as of the basis date for the calculation of the amount of estimated self-assessed income tax related to said application will be not more than the amount equivalent to 70% of the basis amount of estimated tax prepayment or the amount of estimated self-assessed income tax that was used as the basis of the calculation of the amount of estimated tax prepayment to be reduced based on said approval

3 第一項の処分をした税務署長は、同項の申請書を提出した居住者に対し、その認められた申告納税見積額及び当該申告納税見積額に基づき計算した予定納税額を通知し、又は理由を附して、その定めた申告納税見積額及び当該申告納税見積額に基づき計算した予定納税額を通知し若しくは却下の旨を通知する。

(3) The district director of the tax office who has reached a disposition set forth in paragraph (1) shall [1] notify the resident who submitted the application form set forth in said paragraph of the amount of estimated self-assessed income tax that the director has approved and the amount of estimated tax prepayment calculated based on said amount of estimated self-assessed income tax, [2] notify the resident of the amount of estimated self-assessed income tax that the director has fixed and the amount of estimated tax prepayment

calculated based on said amount of estimated self-assessed income tax or [3] notify the resident of the rejection of the application and shall additionally enter the reason therefor.

- 4 第百十一条第一項又は第二項第二号の規定による申請に基づき第一項の承認があつた場合において、前項の規定により通知された申告納税見積額が第百五条ただし書（予定納税基準額の計算の特例）又は第百八条ただし書（特別農業所得者の予定納税基準額の計算の特例）の規定により計算した予定納税基準額をこえることとなつたときは、その承認は、なかつたものとみなす。

- (4) In the case where approval as set forth in paragraph (1) has been given based on an application filed pursuant to the provisions of Article 111, paragraph (1) or paragraph (2), item (ii), when the amount of estimated self-assessed income tax notified pursuant to the provisions of the preceding paragraph exceeds the basis amount of estimated tax prepayment calculated pursuant to the provisions of the proviso of Article 105 (Special Provisions on Calculation of the Basis Amount of Estimated Tax Prepayment) or the proviso of Article 108 (Special Provisions on Calculation of the Basis Amount of Estimated Tax Prepayment for Special Farming Income Earners), it shall be deemed that said approval has not been given.

（予定納税額の減額の承認があつた場合の予定納税額の特例）

(Special Provisions on the Amount of Estimated Tax Prepayment Where a Reduction of the Amount of Estimated Tax Prepayment Has Been Approved)

- 第百十四条 第百十一条第一項（予定納税額の減額の承認の申請）の規定による申請をした居住者が同項の承認を受けた場合には、その者がその年分の所得税につき第百四条第一項（予定納税額の納付）の規定により第一期及び第二期において納付すべき予定納税額は、前条第三項の規定によりその承認をした税務署長から通知された申告納税見積額の三分の一に相当する金額とする。

Article 114 (1) In the case where a resident who has filed an application pursuant to the provisions of Article 111, paragraph (1) (Application for Approval for a Reduction of the Amount of Estimated Tax Prepayment), has obtained approval set forth in said paragraph, the amount of estimated tax prepayment that the person is to pay, with regard to income tax for the year, during the first term and the second term, pursuant to the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment), shall be the amount equivalent to one-third of the amount of estimated self-assessed income tax of which the district director of the tax office who has given an approval pursuant to the provisions of paragraph (3) of the preceding Article has notified the resident.

- 2 第百十一条第二項の規定による申請をした同項第一号に掲げる居住者が同項の承認を受けた場合には、その者がその年分の所得税につき第百四条第一項の規定により第二期において納付すべき予定納税額は、前条第三項の規定によりその承認をした税務

署長から通知された申告納税見積額から第百四条第一項の規定により第一期において納付すべき予定納税額を控除した金額の二分の一に相当する金額とする。

(2) In the case where a resident listed in Article 111, paragraph (2), item (i) who has filed an application pursuant to the provisions of Article 111, paragraph (2) has obtained approval set forth in said paragraph, the amount of estimated tax prepayment that the person is to pay, with regard to the relevant year's income tax, during the second term, pursuant to the provisions of Article 104, paragraph (1), shall be the amount equivalent to half of the amount that remains after deducting the amount of estimated tax prepayment to be paid during the first term pursuant to the provisions of Article 104, paragraph (1) from the amount of estimated self-assessed income tax of which the district director of the tax office who has given an approval pursuant to the provisions of paragraph (3) of the preceding Article has notified the resident.

3 第百十一条第二項の規定による申請をした同項第二号に掲げる居住者が同項の承認を受けた場合には、その者がその年分の所得税につき第百七条第一項（特別農業所得者の予定納税額の納付）の規定により第二期において納付すべき予定納税額は、前条第三項の規定によりその承認をした税務署長から通知された申告納税見積額の二分の一に相当する金額とする。

(3) In the case where a resident listed in Article 111, paragraph (2), item (ii) who has filed an application pursuant to the provisions of Article 111, paragraph (2) has obtained approval as set forth in said paragraph, the amount of estimated tax prepayment that the person is to pay, with regard to that year's income tax, during the second term, pursuant to the provisions of Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners), shall be the amount equivalent to half of the amount of estimated self-assessed income tax of which the district director of the tax office who has given the approval pursuant to the provisions of paragraph (3) of the preceding Article has notified the resident.

4 前三項の場合において、これらの規定による予定納税額に百円未満の端数があるときは、その端数を切り捨てるものとし、これらの規定に規定する申告納税見積額が十五万円に満たないときは、これらの規定による予定納税額は、ないものとする。

(4) In the case set forth in the preceding three paragraphs, when in the amount of estimated tax prepayment pursuant to these provisions, there is a value in the tens or ones column, the relevant number shall be rounded down to the nearest hundred yen, and when the amount of estimated self-assessed income tax prescribed in these provisions is less than 150,000 yen, it shall be deemed that the amount of estimated tax prepayment under these provisions does not exist.

第四款 予定納税額の納付及び徴収に関する特例

Subsection 4 Special Provisions on Payment and Collection of

Estimated Tax Prepayment

(出国をする場合の予定納税額の納期限の特例)

(Special Provisions on the Deadline for Payment of Estimated Tax Prepayment Where the Taxpayer Leaves the Country)

第百十五条 第百四条第一項（予定納税額の納付）又は第百七条第一項（特別農業所得者の予定納税額の納付）の規定により予定納税額を納付すべき居住者は、これらの規定に規定する納期限前に出国をする場合には、これらの規定にかかわらず、その出国後に当該納期限の到来する予定納税額に相当する所得税を、その出国の時までに国に納付しなければならない。

Article 115 A resident who is to pay the estimated tax prepayment, pursuant to the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment) or Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners), shall, when wishing to leave the country prior to the deadline for the tax payment prescribed in these provisions, pay income tax equivalent to the amount of estimated tax prepayment, whose deadline falls after the departure, to the national government by the time of his/her departure, notwithstanding these provisions.

(予定納税額に対する督促の特例)

(Special Provisions on Demand for Payment of Estimated Tax Prepayment)

第百十六条 税務署長は、第百六条第一項（予定納税額等の通知）又は第百九条第一項（特別農業所得者に対する予定納税額等の通知）の規定による通知に係る書面を第百四条第一項（予定納税額の納付）又は第百七条第一項（特別農業所得者の予定納税額の納付）の規定により納付すべき予定納税額（前条の規定により納付すべきこととなつたものを除く。以下この条において同じ。）の納期限の一月前までに発しなかつた場合には、その通知に係る書面を発した日から起算して一月を経過した日後でなければ、これらの規定により納付すべき予定納税額について国税通則法第三十七条（督促）の規定による督促をすることができない。

Article 116 In the case where the district director of the tax office has failed to issue a written notice pursuant to the provisions of Article 106, paragraph (1) (Notice of the Amount of Estimated Tax Prepayment, etc.) or Article 109, paragraph (1) (Notice of the Amount of Estimated Tax Prepayment, etc. to Special Farming Income Earners) by one month prior to the deadline for payment of the estimated tax prepayment to be paid pursuant to the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment) or Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners) (excluding the amount of the estimated tax prepayment that is to be paid pursuant to the provisions of the preceding Article; hereinafter the same shall apply in this Article), the district director of the tax office may not make a demand for payment of the estimated tax

prepayment to be paid pursuant to these provisions, as prescribed in Article 37 (Demand for Payment) of the Act on General Rules for National Taxes, until the day on which one month has elapsed from the date of the issuance of the written notice.

(予定納税額の滞納処分の特例)

(Special Provisions on Disposition for Delinquency of the Amount of Estimated Tax Prepayment)

第百十七条 予定納税額（その予定納税額に係る延滞税を含む。）については、滞納処分を行なう場合においても、その年分の所得税に係る確定申告期限（その日においてその年分の所得税につき第百三十八条第一項（源泉徴収税額等の還付）又は第百三十九条第一項若しくは第二項（予定納税額の還付）の規定による還付金がある場合には、その還付金につき充当をする日）までは、滞納処分による財産の換価は、することができない。

Article 117 With regard to the amount of estimated tax prepayment (including a delinquent tax related to said amount of estimated tax prepayment), even in the case of making a disposition for delinquency, the property of the tax payer shall not be compulsory sold for delinquency until the deadline for filing a tax return for income tax for the year (in the case where there is any refund pursuant to the provisions of Article 138, paragraph (1) (Refund of Withholding Tax, etc.) or Article 139, paragraph (1) or paragraph (2) (Refund of Estimated Tax Prepayment), with regard to income tax for the year as of said deadline, until the day on which said refund is appropriated).

(予定納税額の徴収猶予)

(Postponement of Collection of Estimated Tax Prepayment)

第百十八条 税務署長は、第百十二条第一項（予定納税額の減額の承認の申請手続）の申請書の提出があつた場合において、相当の理由があると認めるときは、その申請に係る予定納税額の全部又は一部の徴収を猶予することができる。

Article 118 In the case where an application form set forth in Article 112, paragraph (1) (Procedures for Applying for Approval for a Reduction of the Amount of Estimated Tax Prepayment) has been submitted, the district director of the tax office may postpone the collection of the whole or a part of the amount of estimated tax prepayment related to the application, when director finds any reasonable grounds.

(予定納税額に係る延滞税の特例)

(Special Provisions on Delinquent Tax Related to the Amount of Estimated Tax Prepayment)

第百十九条 次の各号に掲げる予定納税額について国税通則法第六十条第二項（延滞税）の規定により延滞税の額の計算をする場合には、当該各号に掲げる期間は、その

計算の基礎となる期間に算入しないものとし、同項中「納期限（延納又は物納の許可の取消しがあつた場合には、その取消しに係る書面が発せられた日。以下この項並びに第六十三条第一項、第四項及び第五項（納税の猶予等の場合の延滞税の免除）において同じ。）までの期間又は納期限」とあるのは、「所得税法第百十九条各号に掲げる期間の末日」とする。

Article 119 In the case of calculating the amount of delinquent tax, with regard to the amount of estimated tax prepayment listed in the following items, pursuant to the provisions of Article 60, paragraph (2) (Delinquent Tax) of the Act on General Rules for National Taxes, none of the periods listed in said items shall be included in the period to be used as the basis of the calculation, and the phrase "the period up to the deadline for payment (in the case where permission for the postponement of tax payment or tax payment in kind has been rescinded, up to the day on which a document for the rescission was issued; hereinafter the same shall apply in this paragraph and Article 63, paragraph (1), paragraph (4) and paragraph (5) (Exemption from Payment of Delinquent Tax in the Case of a Grace Period for Tax Payment)) or the period up to the day on which two months have elapsed from the day following the deadline for payment" in said paragraph shall be deemed to be replaced with "the period up to the day on which two months have elapsed from the day following the final day of the period listed in the items of Article 119 of the Income Tax Act."

一 税務署長が第百六条第一項（予定納税額等の通知）の規定による通知に係る書面を第百四条第一項（予定納税額の納付）の規定により第一期において納付すべき予定納税額（第百十五条（出国をする場合の予定納税額の納期限の特例）の規定により納付すべきこととなつたものを除く。以下この条において同じ。）の納期限の一月前までに発しなかつた場合における当該予定納税額 当該納期限の翌日から、その通知に係る書面を発した日から起算して一月を経過した日（同日がその年分の所得税に係る確定申告期限後となる場合には、その確定申告期限。以下この条において同じ。）までの期間

(i) The amount of estimated tax prepayment in the case where the district director of the tax office has failed to issue a written notice pursuant to the provisions of Article 106, paragraph (1) (Notice of the Amount of Estimated Tax Prepayment, etc.) by one month prior to the deadline for payment of the estimated tax prepayment to be paid during the first term pursuant to the provisions of Article 104, paragraph (1) (Payment of Estimated Tax Prepayment) (excluding the amount of estimated tax prepayment that is to be paid pursuant to the provisions of Article 115 (Special Provisions on the Deadline for Payment of Estimated Tax Prepayment Where the Taxpayer Leaves the Country); hereinafter the same shall apply in this Article): The period from the day following said deadline for payment up to the day on which one month has elapsed from the date of the issuance of the written

notice (in the case where said day falls after the deadline for filing a tax return for income tax for the year, up to said deadline for filing a tax return; hereinafter the same shall apply in this Article)

二 税務署長が前号の通知に係る書面を第百四条第一項の規定により第二期において納付すべき予定納税額の納期限の一月前までに発しなかつた場合における当該予定納税額 当該納期限の翌日から、その通知に係る書面を發した日から起算して一月を経過した日までの期間

(ii) The amount of estimated tax prepayment in the case where the district director of the tax office has failed to issue a written notice as set forth in the preceding item by one month prior to the deadline for payment of the estimated tax prepayment to be paid during the second term pursuant to the provisions of Article 104, paragraph (1): The period from the day following said deadline for payment up to the day on which one month has elapsed from the date of the issuance of the written notice

三 税務署長が第百九条第一項（特別農業所得者に対する予定納税額等の通知）の規定による通知に係る書面を第百七条第一項（特別農業所得者の予定納税額の納付）の規定により第二期において納付すべき予定納税額の納期限の一月前までに発しなかつた場合における当該予定納税額 当該納期限の翌日から、その通知に係る書面を發した日から起算して一月を経過した日までの期間

(iii) The amount of estimated tax prepayment in the case where the district director of the tax office has failed to issue a written notice pursuant to the provisions of Article 109, paragraph (1) (Notice of the Amount of Estimated Tax Prepayment, etc. to Special Farming Income Earners) by one month prior to the deadline for payment of the estimated tax prepayment to be paid during the second term pursuant to the provisions of Article 107, paragraph (1) (Payment of Estimated Tax Prepayment by Special Farming Income Earners): The period from the day following said deadline for payment up to the day on which one month has elapsed from the date of the issuance of the written notice

第二節 確定申告並びにこれに伴う納付及び還付

Section 2 Tax Returns and Payment and Refund of Tax Based Thereon

第一款 確定申告

Subsection 1 Tax Returns

(確定所得申告)

(Income Tax Returns)

第百二十条 居住者は、その年分の総所得金額、退職所得金額及び山林所得金額の合計額が第二章第四節（所得控除）の規定による雑損控除その他の控除の額の合計額を超える場合において、当該総所得金額、退職所得金額又は山林所得金額からこれらの控除の額を第八十七条第二項（所得控除の順序）の規定に準じて控除した後の金額をそ

れぞれ課税総所得金額、課税退職所得金額又は課税山林所得金額とみなして第八十九条（税率）の規定を適用して計算した場合の所得税の額の合計額が配当控除の額を超えるときは、第二百二十三条第一項（確定損失申告）の規定による申告書を提出する場合を除き、第三期（その年の翌年二月十六日から三月十五日までの期間をいう。以下この節において同じ。）において、税務署長に対し、次に掲げる事項を記載した申告書を提出しなければならない。

- Article 120 (1) In the case where the sum of the amount of a resident's gross income, retirement income, and timber income for the year exceeds the sum of the amount of a deduction for casualty losses pursuant to the provisions of Chapter II, Section 4 (Exemptions and Deductions from Income) and any other deduction, when the sum of the amount of income tax, which was calculated by deeming the amount that remains after deducting those amounts from the amount of said gross income, retirement income, and timber income, pursuant to the provisions of Article 87, paragraph (2) (Procedures for Exemptions and Deductions from Income), to be the amount of taxable gross income, taxable retirement income, or taxable timber income, respectively, and applying the provisions of Article 89 (Tax Rate), exceeds the amount of tax credit for a dividend, the resident shall file a return stating the matters listed as follows, to the district director of the tax office, for the third term (meaning the period from February 16 to March 15 of the next year; hereinafter the same shall apply in this Section), except in the case where the resident files a tax return pursuant to the provisions of Article 123, paragraph (1) (Tax Returns of Losses):
- 一 その年分の総所得金額、退職所得金額及び山林所得金額並びに第二章第四節の規定による雑損控除その他の控除の額並びに課税総所得金額、課税退職所得金額及び課税山林所得金額又は純損失の金額
 - (i) The amount of gross income, retirement income, and timber income for the year, the amount of the deduction for casualty losses pursuant to the provisions of Chapter II, Section 4 and any other deduction, and the amount of taxable gross income, taxable retirement income, and taxable timber income or the amount of net loss for the year
 - 二 第九十条第一項（変動所得及び臨時所得の平均課税）の規定の適用を受ける場合には、その年分の変動所得の金額及び臨時所得の金額並びに同条第三項に規定する平均課税対象金額
 - (ii) In the case of seeking the application of the provisions of Article 90, paragraph (1) (Averaging Taxation on Fluctuating Income and Ad Hoc Income), the amount of fluctuating income and ad hoc income and the average taxable amount prescribed in paragraph (3) of said Article for the year
 - 三 第一号に掲げる課税総所得金額、課税退職所得金額及び課税山林所得金額につき第三章（税額の計算）の規定を適用して計算した所得税の額
 - (iii) The amount of income tax calculated by applying the provisions of Chapter

III (Calculation of the Amount of Tax), with regard to the amount of taxable gross income, taxable retirement income, and taxable timber income listed in item (i)

四 前号に掲げる所得税の額の計算上控除しきれなかつた外国税額控除の額がある場合には、その控除しきれなかつた金額

(iv) In the case where there is any amount of foreign tax to be credited that remains even after a credit in the calculation of the amount of income tax listed in the preceding item, said remaining amount

五 第一号に掲げる総所得金額若しくは退職所得金額又は純損失の金額の計算の基礎となつた各種所得につき源泉徴収をされた又はされるべき所得税の額（当該所得税の額のうち、第百二十七条第一項から第三項まで（年の中で出国をする場合の確定申告）の規定による申告書を提出したことにより、又は当該申告書に係る所得税につき更正若しくは決定を受けたことにより還付される金額その他政令で定める金額がある場合には、当該金額を控除した金額。以下この項において「源泉徴収税額」という。）がある場合には、第三号に掲げる所得税の額からその源泉徴収税額を控除した金額

(v) In the case where there is any amount of income tax withheld or to be withheld, with regard to the classified income that was used as the basis of the calculation of the amount of gross income, retirement income, and timber income or the amount of net loss listed in item (i) (in the case where said amount of income tax contains the amount to be refunded after having filed a return pursuant to the provisions of Article 127, paragraphs (1) to (3) (Tax Returns Where the Taxpayer Leaves the Country During the Year) or after having received a reassessment or determination regarding the income tax related to said return or any other amount specified by Cabinet Order, the amount that remains after deducting said amount; hereinafter referred to as the "amount of withholding tax" in this paragraph), the amount that remains after deducting said amount of withholding tax from the amount of income tax listed in item (iii)

六 前号に掲げる金額の計算上控除しきれなかつた源泉徴収税額がある場合には、その控除しきれなかつた金額

(vi) In the case where there is any amount of withholding tax that remains even after a deduction in the calculation of the amount listed in the preceding item, said remaining amount

七 その年分の予納税額がある場合には、第三号に掲げる所得税の額（源泉徴収税額がある場合には、第五号に掲げる金額）から当該予納税額を控除した金額

(vii) In the case where there is any amount of estimated tax prepayment for the year, the amount that remains after deducting said amount of estimated tax prepayment from the amount of income tax listed in item (iii) (in the case where there is any amount of withholding tax, the amount listed in item (v))

八 前号に掲げる金額の計算上控除しきれなかつた予納税額がある場合には、その控

除しきれなかつた金額

(viii) In the case where there is any amount of estimated tax prepayment that remains even after a deduction in the calculation of the amount listed in the preceding item, said remaining amount

九 第一号に掲げる総所得金額の計算の基礎となつた各種所得の金額のうち譲渡所得の金額、一時所得の金額、雑所得の金額、雑所得に該当しない変動所得の金額又は雑所得に該当しない臨時所得の金額がある場合には、これらの金額及び一時所得、雑所得又は雑所得に該当しない臨時所得について源泉徴収をされた又はされるべき所得税の額

(ix) In the case where the amount of classified income that was used as the basis of the calculation of the amount of gross income listed in item (i) contains the amount of capital gains, occasional income, miscellaneous income, fluctuating income that does not fall under the category of miscellaneous income, or ad hoc income that does not fall under the category of miscellaneous income, the amount of income tax withheld or to be withheld, with regard to those amounts, occasional income, miscellaneous income, or ad hoc income that does not fall under the category of miscellaneous income

十 その年において特別農業所得者である場合には、その旨

(x) In the case where the person is a special farming income earner in the year, to that effect

十一 第一号から第九号までに掲げる金額の計算の基礎その他財務省令で定める事項

(xi) The basis of the calculation of the amount listed in items (i) to (ix) and any other matters specified by Ordinance of the Ministry of Finance

2 前項第七号及び第八号に規定する予納税額とは、次に掲げる税額の合計額（当該税額のうち、第二百二十七条第一項から第三項までの規定による申告書を提出したことにより、又は当該申告書に係る所得税につき更正若しくは決定を受けたことにより還付される金額がある場合には、当該金額を控除した金額）をいう。

(2) The amount of estimated tax prepayment prescribed in item (vii) and item (viii) of the preceding paragraph shall be the sum of the amount of tax listed as follows (in the case where said amount of tax contains the amount to be refunded after having filed a return pursuant to the provisions of Article 127, paragraphs (1) to (3) or having received a reassessment or determination regarding the income tax related to said return, the amount that remains after deducting said amount):

一 予定納税額

(i) The amount of estimated tax prepayment

二 その年において第二百二十七条第一項の規定に該当して、第百三十条（出国の場合の確定申告による納付）又は国税通則法第三十五条第二項（期限後申告等による納付）の規定により納付した又は納付すべき所得税の額

(ii) The amount of income tax paid or to be paid for the year, pursuant to the

provisions of Article 130 (Payment by Tax Returns Where the Taxpayer Leaves the Country) or Article 35, paragraph (2) (Payment by Return after the Deadline, etc.) of the Act on General Rules for National Taxes, as the case falls under the provisions of Article 127, paragraph (1)

3 次の各号に掲げる居住者が第一項の規定による申告書を提出する場合には、政令で定めるところにより、当該各号に定める書類を当該申告書に添付し、又は当該申告書の提出の際提示しなければならない。

(3) In the case where a resident listed in the following items files a return pursuant to the provisions of paragraph (1), the resident shall attach the document specified in relevant items to said return or present such document when filing said return, as specified by Cabinet Order:

一 第一項の規定による申告書に雑損控除、医療費控除、社会保険料控除（第七十四条第二項第五号（社会保険料控除）に掲げる社会保険料に係るものに限る。）、小規模企業共済等掛金控除、生命保険料控除、地震保険料控除又は寄附金控除に関する事項の記載をする居住者 これらの控除を受ける金額の計算の基礎となる金額その他の事項を証する書類

(i) A resident who is to enter, in a return pursuant to the provisions of paragraph (1), matters concerning a deduction for casualty losses, deduction for medical expenses, deduction for social insurance premiums (limited to a deduction related to social insurance premiums as listed in Article 74, paragraph (2), item (v) (Deduction for Social Insurance Premiums)), deduction for small-scale enterprise mutual aid premiums, deduction for life insurance premiums, deduction for earthquake insurance premiums, or deduction for a contribution or donation: A document certifying the amount that is to be used as the basis of the calculation of the amount, for which those types of deduction are to be made, and any other matters

二 第一項の規定による申告書に、第二条第一項第三十二号ロ又はハ（定義）に掲げる者に係る勤労学生控除に関する事項の記載をする居住者 これらの者に該当する旨を証する書類

(ii) A resident who is to enter, in a return pursuant to the provisions of paragraph (1), matters concerning an deduction for working students related to any of the persons listed in Article 2, paragraph (1), item (xxxii), (b) or (c) (Definitions): A document certifying that the person falls under the category of such persons

三 その年において第四編第二章（給与所得に係る源泉徴収）、第三章（退職所得に係る源泉徴収）又は第三章の二（公的年金等に係る源泉徴収）の規定により源泉徴収をされる給与所得、退職所得又は第三十五条第三項（公的年金等の定義）に規定する公的年金等に係る雑所得を有する居住者 第二百二十六条第一項から第三項まで及び第四項ただし書（源泉徴収票）の規定により交付される源泉徴収票

(iii) A resident who has received employment income, retirement income, or miscellaneous income that relates to public annuities, etc. as prescribed in

Article 35, paragraph (3) (Definition of Public Annuities, etc.) for the year that is to be withheld pursuant to the provisions of Chapter II (Withholding for Employment Income), Chapter III (Withholding for Retirement Income), or Chapter III-2 (Withholding for Public Annuities, etc.) of Part IV: A withholding certificate issued pursuant to the provisions of paragraphs (1) to (3) and the proviso of paragraph (4) of Article 226 (Withholding Certificate)

4 その年において不動産所得、事業所得又は山林所得を生ずべき業務を行う居住者が第一項の規定による申告書を提出する場合（当該申告書が青色申告書である場合を除く。）には、財務省令で定めるところにより、これらの所得に係るその年中の総収入金額及び必要経費の内容を記載した書類を当該申告書に添付しなければならない。

(4) In the case where a resident performing operations that generate real property income, business income, or timber income for the year files a return pursuant to the provisions of paragraph (1) (excluding the case where said return is a blue return), the resident shall attach a document stating the amount of gross revenue for the year related to those types of income and details of the necessary expenses to said return, as specified by Ordinance of the Ministry of Finance.

5 その年において非永住者であつた期間を有する居住者が第一項の規定による申告書を提出する場合には、その者の国籍、国内に住所又は居所を有していた期間その他の財務省令で定める事項を記載した書類を当該申告書に添付しなければならない。

(5) In the case where a resident who was a non-permanent resident for a certain period within the year files a return pursuant to the provisions of paragraph (1), the resident shall attach a document stating his/her nationality, the period during which the resident has had a domicile or a residence in Japan, and any other matters specified by Ordinance of the Ministry of Finance, to said return.

（確定所得申告を要しない場合）

(Cases Not Requiring Income Tax Returns)

第二百十一条 その年において給与所得を有する居住者で、その年中に支払を受けるべき第二十八条第一項（給与所得）に規定する給与等（以下この項において「給与等」という。）の金額が二千万円以下であるものは、次の各号のいずれかに該当する場合には、前条第一項の規定にかかわらず、その年分の課税総所得金額及び課税山林所得金額に係る所得税については、同項の規定による申告書を提出することを要しない。ただし、不動産その他の資産をその給与所得に係る給与等の支払者の事業の用に供することによりその対価の支払を受ける場合その他の政令で定める場合は、この限りでない。

Article 121 (1) In the case of falling under any of the following items, a resident who has received employment income for the year and whose salaries, etc. as prescribed in Article 28, paragraph (1) (Employment Income) to be received within the year (hereinafter referred to as "salaries, etc." in this paragraph) are not more than 20,000,000 yen, shall not be required to file a return

pursuant to the provisions of paragraph (1) of the preceding Article, with regard to income tax on the amount of taxable gross income and taxable timber income for the year, notwithstanding the provisions of said paragraph; provided, however, that this shall not apply where the resident uses real property or any other assets for the purpose of the business of the payer of salaries, etc. related to said employment income and receives payment of a consideration thereof and any other case specified by Cabinet Order:

一 一の給与等の支払者から給与等の支払を受け、かつ、当該給与等の全部について 第百八十三条（給与所得に係る源泉徴収義務）又は第百九十条（年末調整）の規定による所得税の徴収をされた又はされるべき場合において、その年分の利子所得の金額、配当所得の金額、不動産所得の金額、事業所得の金額、山林所得の金額、譲渡所得の金額、一時所得の金額及び雑所得の金額の合計額（以下この項において「給与所得及び退職所得以外の所得金額」という。）が二十万円以下であるとき。

(i) In the case where the resident receives salaries, etc. from a single payer of salaries, etc. and income tax has been withheld or is to be withheld, with regard to the whole of said salaries, etc., pursuant to the provisions of Article 183 (Withholding Obligation Regarding Employment Income) or Article 190 (Year-End Adjustment), when the sum of the amount of interest income, dividend income, real property income, business income, timber income, capital gains, occasional income, and miscellaneous income (hereinafter referred to as the "amount of income other than employment income and retirement income" in this paragraph) for the year is not more than 200,000 yen

二 二以上の給与等の支払者から給与等の支払を受け、かつ、当該給与等の全部について第百八十三条又は第百九十条の規定による所得税の徴収をされた又はされるべき場合において、イ又はロに該当するとき。

(ii) In the case where the resident receives salaries, etc. from two or more payers of salaries, etc. and income tax has been withheld or is to be withheld, with regard to the whole of said salaries, etc., pursuant to the provisions of Article 183 or Article 190, when falling under either of (a) or (b):

イ 第百九十五条第一項（従たる給与についての扶養控除等申告書）に規定する従たる給与等の支払者から支払を受けるその年分の給与所得に係る給与等の金額とその年分の給与所得及び退職所得以外の所得金額との合計額が二十万円以下であるとき。

(a) When the sum of the amount of salaries, etc. related to employment income for the year to be received from a payer of the secondary salaries, etc. as prescribed in Article 195, paragraph (1) (Return for Deduction for Dependents, etc. Regarding Secondary Salaries) and the amount of income other than employment income and retirement income for the year is not more than 200,000 yen

ロ イに該当する場合を除き、その年分の給与所得に係る給与等の金額が百五十万

円と社会保険料控除の額、小規模企業共済等掛金控除の額、生命保険料控除の額、地震保険料控除の額、障害者控除の額、寡婦（寡夫）控除の額、勤労学生控除の額、配偶者控除の額、配偶者特別控除の額及び扶養控除の額との合計額以下で、かつ、その年分の給与所得及び退職所得以外の所得金額が二十万円以下であるとき。

(b) Except in the case falling under (a), when the amount of salaries, etc. related to employment income for the year is not more than the sum of 1,500,000 yen and the amount of the deduction for social insurance premiums, deduction for small-scale enterprise mutual aid premiums, deduction for life insurance premiums, deduction for earthquake insurance premiums, deduction for persons with disabilities, deduction for widows (widowers), deduction for working students, exemption for spouses, special exemption for spouses, and deduction for dependents, and the amount of income other than employment income and retirement income for the year is not more than 200,000 yen

2 その年において退職所得を有する居住者は、次の各号のいずれかに該当する場合には、前条第一項の規定にかかわらず、その年分の課税退職所得金額に係る所得税については、同項の規定による申告書を提出することを要しない。

(2) In the case of falling under any of the following items, a resident who has received retirement income for the year shall not be required to file a return pursuant to the provisions of paragraph (1) of the preceding Article, with regard to income tax on the amount of taxable retirement income for the year, notwithstanding the provisions of said paragraph:

一 その年分の退職所得に係る第三十条第一項（退職所得）に規定する退職手当等（以下この項において「退職手当等」という。）の全部について第百九十九条（退職所得に係る源泉徴収義務）及び第二百一条第一項（退職所得に係る源泉徴収税額）の規定による所得税の徴収をされた又はされるべき場合

(i) In the case where income tax has been or is to be withheld, with regard to all of the retirement allowance, etc. as prescribed in Article 30, paragraph (1) (Retirement Income) (hereinafter referred to as a "retirement allowance, etc." in this paragraph) that relates to retirement income for the year, pursuant to the provisions of Article 199 (Withholding Obligation on Retirement Income) or Article 201, paragraph (1) (The Amount of Withholding Tax on Retirement Income)

二 前号に該当する場合を除き、その年分の課税退職所得金額につき第八十九条（税率）の規定を適用して計算した所得税の額がその年分の退職所得に係る退職手当等につき源泉徴収をされた又はされるべき所得税の額以下である場合

(ii) Except in the case of falling under the preceding item, in the case where the amount of income tax calculated by applying the provisions of Article 89 (Tax Rate) to the amount of taxable retirement income for the year is not more than the amount of income tax withheld or to be withheld, with regard to a

retirement allowance, etc. related to retirement income for the year

(還付等を受けるための申告)

(Return for Receiving Refund, etc.)

第百二十二条 居住者は、その年分の所得税につき第百二十条第一項第四号、第六号又は第八号（確定所得申告）に掲げる金額がある場合には、同項の規定による申告書を提出すべき場合及び次条第一項の規定による申告書を提出することができる場合を除き、第百三十八条第一項（源泉徴収税額等の還付）又は第百三十九条第一項若しくは第二項（予納税額の還付）の規定による還付を受けるため、税務署長に対し、第百二十条第一項各号に掲げる事項を記載した申告書を提出することができる。この場合において、その年において支払を受けるべき第二十八条第一項（給与所得）に規定する給与等で第百九十条（年末調整）の規定の適用を受けたものを有する居住者が、当該給与等に係る第百二十条第三項第三号に掲げる源泉徴収票を添付して当該申告書を提出するときは、同条第一項各号に掲げる事項のうち財務省令で定めるものについては、財務省令で定める記載によることができる。

Article 122 (1) In the case where there is any amount listed in Article 120, paragraph (1), item (iv), item (vi), or item (viii) (Income Tax Returns), with regard to a resident's income tax for the year, the resident may file a return stating the matters listed in the items of Article 120, paragraph (1), with the district director of the tax office, so as to receive a refund pursuant to the provisions of Article 138, paragraph (1) (Refund of Withholding Tax, etc.) or Article 139, paragraph (1) or paragraph (2) (Refund of Estimated Tax Prepayment), except in the case where the resident is to file a return pursuant to the provisions of Article 120, paragraph (1) and where the resident may file a return pursuant to the provisions of paragraph (1) of the following Article. In this case, when a resident who has received the salaries, etc. prescribed in Article 28, paragraph (1) (Employment Income) to be received for the year, for which the provisions of Article 190 (Year-End Adjustment) were applied, files the return attaching a withholding certificate as listed in Article 120, paragraph (3), item (iii) related to said salaries, etc., the matters listed in the items of Article 120, paragraph (1) that are specified by Ordinance of the Ministry of Finance may be entered as specified by Ordinance of the Ministry of Finance.

2 居住者は、第百二十条第一項の規定による申告書を提出すべき場合及び前項又は次条第一項の規定による申告書を提出することができる場合に該当しない場合においても、その年の翌年分以後の各年分の所得税について第九十五条第二項又は第三項（外国税額の控除不足額の繰越し等）の規定の適用を受けるため必要があるときは、税務署長に対し、第百二十条第一項各号に掲げる事項を記載した申告書を提出することができる。

(2) Even in a case where a resident need not file a return pursuant to the provisions of Article 120, paragraph (1) and the case where the resident may

not file a return pursuant to the provisions of the preceding paragraph or paragraph (1) of the following Article, when it is necessary in order to seek the application of the provisions of Article 95, paragraph (2) or paragraph (3) (Carryover, etc. of Shortfall in Credit for Foreign Tax) to income tax for the year following the relevant year and each year thereafter, the resident may file a return stating the matters listed in the items of Article 120, paragraph (1) with the district director of the tax office.

3 第百二十条第三項から第五項までの規定は、前二項の規定による申告書の提出について準用する。

(3) The provisions of Article 120, paragraphs (3) to (5) shall apply mutatis mutandis to the filing of a return pursuant to the provisions of the preceding two paragraphs.

(確定損失申告)

(Tax Returns of Losses)

第百二十三条 居住者は、次の各号のいずれかに該当する場合において、その年の翌年以後において第七十条第一項若しくは第二項（純損失の繰越控除）若しくは第七十一条第一項（雑損失の繰越控除）の規定の適用を受け、又は第百四十二条第二項（純損失の繰戻しによる還付）の規定による還付を受けようとするときは、第三期において、税務署長に対し、次項各号に掲げる事項を記載した申告書を提出することができる。

Article 123 (1) In the case of falling under any of the following items, when a resident wishes to seek the application of the provisions of Article 70, paragraph (1) or paragraph (2) (Deduction for Carryover of Net Loss) or Article 71, paragraph (1) (Deduction for Carryover of Casualty Loss), or receive a refund pursuant to the provisions of Article 142, paragraph (2) (Refund by Carryback of Net Loss), in or after the year following the relevant year, the resident may file a return stating the matters listed in the items of the following paragraph with the district director of the tax office:

一 その年において生じた純損失の金額がある場合

(i) In the case where there is any amount of net loss that was incurred in the year

二 その年において生じた雑損失の金額がその年分の総所得金額、退職所得金額及び山林所得金額の合計額をこえる場合

(ii) In the case where the amount of net loss that was incurred in the year exceeds the sum of the amount of gross income, retirement income, and timber income for the year

三 その年の前年以前三年内の各年において生じた純損失の金額及び雑損失の金額（第七十条第一項若しくは第二項又は第七十一条第一項の規定により前年以前において控除されたもの及び第百四十二条第二項の規定により還付を受けるべき金額の計算の基礎となつたものを除く。次項第二号において同じ。）の合計額が、これらの金額を控除しないで計算した場合のその年分の総所得金額、退職所得金額及び山

林所得金額の合計額をこえる場合

(iii) In the case where the sum of the amount of net loss and casualty loss that were incurred in each year within the three years prior to the year before the relevant year (excluding the amount that had been deducted prior to the previous year pursuant to the provisions of Article 70, paragraph (1) or paragraph (2) or Article 71, paragraph (1) and the amount that was used as the basis of the calculation of the amount to be refunded pursuant to the provisions of Article 142, paragraph (2); the same shall apply in item (ii) of the following paragraph) exceeds the sum of the amount of gross income, retirement income, and timber income for the year that were calculated without deducting the former amount

2 前項の規定による申告書の記載事項は、次に掲げる事項とする。

(2) Matters to be entered in a return pursuant to the provisions of the preceding paragraph shall be the following matters:

一 その年において生じた純損失の金額及び雑損失の金額

(i) The amount of net loss and casualty loss that was incurred in the year

二 その年の前年以前三年内の各年において生じた純損失の金額及び雑損失の金額

(ii) The amount of net loss and casualty loss that was incurred in each year within the three years prior to the year before the relevant year

三 その年において生じた雑損失の金額がある場合には、その年分の総所得金額、退職所得金額及び山林所得金額の合計額

(iii) In the case where there is any amount of casualty loss that was incurred in the year, the sum of the amount of gross income, retirement income, and timber income for the year

四 第二号に掲げる純損失の金額又は雑損失の金額がある場合には、これらの金額を控除しないで計算した場合のその年分の総所得金額、退職所得金額及び山林所得金額の合計額

(iv) In the case where there is any amount of net loss or casualty loss listed in item (ii), the sum of the amount of gross income, retirement income, and timber income for the year that was calculated without deducting the former amount

五 第七十条第一項若しくは第二項又は第七十一条第一項の規定により翌年以後において総所得金額、退職所得金額及び山林所得金額の計算上控除することができる純損失の金額及び雑損失の金額

(v) The amount of net loss and casualty loss that may be deducted in the calculation of the amount of gross income, retirement income, and timber income in or after the year following the relevant year, pursuant to the provisions of Article 70, paragraph (1) or paragraph (2) or Article 71, paragraph (1)

六 その年において第九十五条（外国税額控除）の規定による控除をされるべき金額がある場合には、当該金額

(vi) In the case where there is any amount to be deducted in the year pursuant to the provisions of Article 95 (Credit for Foreign Tax), said amount

七 第一号に掲げる純損失の金額又は第三号若しくは第四号に掲げる総所得金額若しくは退職所得金額の計算の基礎となつた各種所得に係る第百二十条第一項第五号（確定所得申告）に規定する源泉徴収税額がある場合には、当該源泉徴収税額

(vii) In the case where there is any amount of withholding tax as prescribed in Article 120, paragraph (1), item (v) (Income Tax Returns), with regard to classified income that was used as the basis of the calculation of the amount of net loss listed in item (i) or the amount of gross income or retirement income listed in item (iii) or item (iv), said amount of withholding tax

八 その年分の第百二十条第二項に規定する予納税額がある場合には、当該予納税額

(viii) In the case where there is any amount of estimated tax prepayment prescribed in Article 120, paragraph (2) for the year, said amount of estimated tax prepayment

九 第一号から第五号までに掲げる金額の計算の基礎その他財務省令で定める事項

(ix) The basis of the calculation of the amount listed in items (i) to (v) and any other matters specified by Ordinance of the Ministry of Finance

3 第百二十条第三項から第五項までの規定は、第一項の規定による申告書の提出について準用する。

(3) The provisions of Article 120, paragraphs (3) to (5) shall apply mutatis mutandis to the filing of a return pursuant to the provisions of paragraph (1).

第二款 死亡又は出国の場合の確定申告

Subsection 2 Tax Returns in the Case of Death or Departure

（確定申告書を提出すべき者等が死亡した場合の確定申告）

(Tax Returns Where a Person Who Should File a Tax Return Has Died)

第百二十四条 第百二十条第一項（確定所得申告）の規定による申告書を提出すべき居住者がその年の翌年一月一日から当該申告書の提出期限までの間に当該申告書を提出しないで死亡した場合には、その相続人は、次項の規定による申告書を提出する場合を除き、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日（同日前に当該相続人が出国をする場合には、その出国の時。以下この条において同じ。）までに、税務署長に対し、当該申告書を提出しなければならない。

Article 124 (1) In the case where a resident who is to file a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns), has died without filing the return during the period from January 1 of the year following the relevant year up to the deadline for filing the relevant year's return, the resident's heir shall file the return with the district director of the tax office, by the day before the day on which four months have elapsed from the day following the day on which the heir became aware of the

commencement of the inheritance (in the case where the heir leaves the country prior to said date, by the time of the departure; hereinafter the same shall apply in this Article), as specified by Cabinet Order, except in the case where the heir files a return pursuant to the provisions of the following paragraph.

2 前条第一項の規定による申告書を提出することができる居住者がその年の翌年一月一日から当該申告書の提出期限までの間に当該申告書を提出しないで死亡した場合には、その相続人は、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日までに、税務署長に対し、当該申告書を提出することができる。

(2) In the case where a resident who may file a return pursuant to the provisions of paragraph (1) of the preceding Article, has died without filing the return during the period from January 1 of the year following the relevant year up to the deadline for filing the relevant year's return, the resident's heir may file the return with the district director of the tax office, by the day before the day on which four months have elapsed from the day following the day on which the heir became aware of the commencement of the inheritance, as specified by Cabinet Order.

(年の途中で死亡した場合の確定申告)

(Tax Returns Where the Taxpayer Has Died During the Year)

第二百五条 居住者が年の中途において死亡した場合において、その者のその年分の所得税について第百二十条第一項（確定所得申告）の規定による申告書を提出しなければならない場合に該当するときは、その相続人は、第三項の規定による申告書を提出する場合を除き、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日（同日前に当該相続人が出国をする場合には、その出国の時。以下この条において同じ。）までに、税務署長に対し、当該所得税について第百二十条第一項各号に掲げる事項その他の事項を記載した申告書を提出しなければならない。

Article 125 (1) In the case where a resident has died during the year, when it is the case that the resident was to file a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns), with regard to the person's income tax for the year, the resident's heir shall file a return stating the matters listed in the items of Article 120, paragraph (1) and any other matters concerning said income tax, with the district director of the tax office, by the day before the day on which four months have elapsed from the day following the day on which the heir became aware of the commencement of the inheritance (in the case where the heir leaves the country prior to said date, by the time of the departure; hereinafter the same shall apply in this Article), as specified by Cabinet Order, except in the case where the heir files a return pursuant to the provisions of paragraph (3).

2 居住者が年の中途において死亡した場合において、その者のその年分の所得税について第百二十二条第一項又は第二項（還付等を受けるための申告）の規定による申告書を提出することができる場合に該当するときは、その相続人は、前項の規定による申告書を提出すべき場合及び次項の規定による申告書を提出することができる場合を除き、政令で定めるところにより、税務署長に対し、当該所得税について第百二十二条第一項各号に掲げる事項その他の事項を記載した申告書を提出することができる。

(2) In the case where a resident has died during the year, when it is the case that the resident was allowed to file a return pursuant to the provisions of Article 122, paragraph (1) or paragraph (2) (Return for Receiving Refund, etc.), the resident's heir may file a return stating the matters listed in the items of Article 120, paragraph (1) and any other matters concerning said income tax, with the district director of the tax office, as specified by Cabinet Order, except in the case where the heir is to file a return pursuant to the provisions of the preceding paragraph and where the heir may file a return pursuant to the provisions of the following paragraph.

3 居住者が年の中途において死亡した場合において、その者のその年分の所得税について第百二十三条第一項（確定損失申告）の規定による申告書を提出することができる場合に該当するときは、その相続人は、政令で定めるところにより、その相続の開始があつたことを知つた日の翌日から四月を経過した日の前日までに、税務署長に対し、当該所得税について同条第二項各号に掲げる事項その他の事項を記載した申告書を提出することができる。

(3) In the case where a resident has died during the year, when it is the case that the resident was allowed to file a return pursuant to the provisions of Article 123, paragraph (1) (Tax Returns of Losses), the resident's heir may file a return stating the matters listed in the items of paragraph (2) of said Article and any other matters concerning said income tax, with the district director of the tax office, by the day before the day on which four months have elapsed from the day following the day on which the heir became aware of the commencement of the inheritance, as specified by Cabinet Order.

4 第百二十条第三項から第五項までの規定は、前三項の規定による申告書の提出について準用する。

(4) The provisions of Article 120, paragraphs (3) to (5) shall apply mutatis mutandis to the filing of a return pursuant to the provisions of the preceding three paragraphs.

5 前条第一項又は第二項の規定は、第一項の規定による申告書を提出すべき者又は第三項の規定による申告書を提出することができる者がこれらの申告書の提出期限前にこれらの申告書を提出しないで死亡した場合についてそれぞれ準用する。

(5) The provisions of paragraph (1) or paragraph (2) of the preceding Article shall apply mutatis mutandis, respectively, to the case where a person who is to file a return pursuant to the provisions of paragraph (1) or a person who may file a return pursuant to the provisions of paragraph (3) has died without filing such

returns, prior to the deadline for filing such return.

(確定申告書を提出すべき者等が出国をする場合の確定申告)

(Tax Returns Where a Person Who Should File a Tax Return Leaves the Country)

第二百二十六条 第二百十条第一項（確定所得申告）の規定による申告書を提出すべき居住者は、その年の翌年一月一日から当該申告書の提出期限までの間に出国をする場合には、第二百三条第一項（確定損失申告）の規定による申告書を提出する場合を除き、その出国の時までに、税務署長に対し、当該申告書を提出しなければならない。

Article 126 (1) In the case where a resident who should file a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns), leaves the country during the period from January 1 of the year following the relevant year up to the deadline for filing the relevant year's return, the resident shall file the return with the district director of the tax office, by the time of the departure, except in the case where the resident files a return pursuant to the provisions of Article 123, paragraph (1) (Tax Returns of Losses).

2 第二百三条第一項の規定による申告書を提出することができる居住者は、その年の翌年一月一日から二月十五日までの間に出国をする場合には、当該期間内においても、税務署長に対し、当該申告書を提出することができる。

(2) In the case where a resident who may file a return pursuant to the provisions of Article 123, paragraph (1) leaves the country during the period from January 1 of the year following the relevant year until February 15, the resident may file the return with the district director of the tax office, even during said period.

(年の中で出国をする場合の確定申告)

(Tax Returns Where the Taxpayer Leaves the Country During the Year)

第二百七条 居住者は、年の中で出国をする場合において、その年一月一日からその出国の時までの間における総所得金額、退職所得金額及び山林所得金額について、第二百十条第一項（確定所得申告）の規定による申告書を提出しなければならない場合に該当するときは、第三項の規定による申告書を提出する場合を除き、その出国の時までに、税務署長に対し、その時の現況により同条第一項各号に掲げる事項を記載した申告書を提出しなければならない。

Article 127 (1) In the case where a resident leaves the country during the year, when it is the case that the resident is to file a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns), with regard to the amount of the gross income, retirement income, and timber income for the period from January 1 of the relevant year up to the time of his/her departure, the resident shall file a return stating the matters listed in the items of Article 120, paragraph (1), in accordance with the circumstances at the relevant time, with the district director of the tax office, by the time of the departure, except

in the case where the resident files a return pursuant to the provisions of paragraph (3).

2 居住者は、年の中途において出国をする場合において、その年一月一日からその出国の時までの間における総所得金額、退職所得金額及び山林所得金額について、第二百二十二条第一項（還付を受けるための申告）の規定による申告書を提出することができる場合に該当するときは、前項の規定による申告書を提出すべき場合及び次項の規定による申告書を提出することができる場合を除き、税務署長に対し、その時の現況により第二百二十条第一項各号に掲げる事項を記載した申告書を提出することができる。

(2) In the case where a resident leaves the country during the year, when it is the case that the resident may file a return pursuant to the provisions of Article 122, paragraph (1) (Return for Receiving Refund, etc.), with regard to the amount of the gross income, retirement income, and timber income for the period from January 1 of the relevant year up to the time of the departure, the resident may file a return stating the matters listed in the items of Article 120, paragraph (1), in accordance with the circumstances at the relevant time, with the district director of the tax office, except in the case where the resident is to file a return pursuant to the provisions of the preceding paragraph and where the resident may file a return pursuant to the provisions of the following paragraph.

3 居住者は、年の中途において出国をする場合において、その年一月一日からその出国の時までの間における純損失の金額若しくは雑損失の金額又はその年の前年以前三年内の各年において生じたこれらの金額について、第二百二十三条第一項（確定損失申告）の規定による申告書を提出することができる場合に該当するときは、その出国の時までに、税務署長に対し、その時の現況により同条第二項各号に掲げる事項を記載した申告書を提出することができる。

(3) In the case where a resident leaves the country during the year, when it is the case that the resident may file a return pursuant to the provisions of Article 123, paragraph (1) (Tax Returns of Losses), with regard to the amount of net loss or casualty loss incurred during the period from January 1 of the relevant year up to the time of the departure or the amount of such loss incurred in each year within the three years prior to the year before the relevant year, the resident may file a return stating the matters listed in the items of Article 123, paragraph (2), in accordance with the circumstances at the relevant time, with the district director of the tax office, by the time of the departure.

4 第二百二十条第三項から第五項までの規定は、前三項の規定による申告書の提出について準用する。

(4) The provisions of Article 120, paragraphs (3) to (5) shall apply mutatis mutandis to the filing of a return pursuant to the provisions of the preceding three paragraphs.

第三款 納付

Subsection 3 Payment

(確定申告による納付)

(Payment by Tax Returns)

第百二十八条 第百二十条第一項（確定所得申告）の規定による申告書（第百二十四条第一項（確定申告書を提出すべき者が死亡した場合の確定申告）又は第百二十六条第一項（確定申告書を提出すべき者が出国をする場合の確定申告）の規定に該当して提出すべきものを除く。）を提出した居住者は、当該申告書に記載した第百二十条第一項第三号に掲げる金額（同項第五号に規定する源泉徴収税額があり、かつ、同項第七号に規定する予納税額がない場合には、同項第五号に掲げる金額とし、同項第七号に規定する予納税額がある場合には、同号に掲げる金額とする。以下この款において同じ。）があるときは、第三期において、当該金額に相当する所得税を国に納付しなければならない。

Article 128 When a resident who has filed a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns) (excluding a return to be filed due to falling under the provisions of Article 124, paragraph (1) (Tax Returns Where the Person Who Should File a Tax Return Has Died) or Article 126, paragraph (1) (Tax Returns Where the Person Who Should File a Tax Return Leaves the Country During the Year)), has entered any amount as listed in Article 120, paragraph (1), item (iii) (in the case where there is any amount of withholding tax as prescribed in Article 120, paragraph (1), item (v) but no amount of estimated tax prepayment due as prescribed in Article 120, paragraph (1), item (vii), any amount listed in Article 120, paragraph (1), item (v); and in the case where there is any amount of withholding tax as prescribed in Article 120, paragraph (1), item (v) and any amount of estimated tax prepayment due as prescribed in Article 120, paragraph (1), item (vii), any amount listed in Article 120, paragraph (1), item (vii); hereinafter the same shall apply in this Subsection) in said tax return, the resident shall pay income tax equivalent to said amount to the national government in the third term.

(死亡の場合の確定申告による納付)

(Payment by Tax Returns in the Case of Death)

第百二十九条 第百二十四条第一項（確定申告書を提出すべき者が死亡した場合の確定申告）（第百二十五条第五項（年の中で死亡した場合の確定申告）において準用する場合を含む。）又は第百二十五条第一項の規定に該当してこれらの規定に規定する申告書を提出した者は、これらの申告書に記載した第百二十条第一項第三号（確定所得申告に係る所得税額）に掲げる金額があるときは、これらの申告書の提出期限までに、当該金額に相当する所得税を国税通則法第五条（相続による国税の納付義務の承継）に定めるところにより国に納付しなければならない。

Article 129 When a person who has filed a return pursuant to the provisions of Article 124, paragraph (1) (Tax Returns Where the Person Who Should File a

Tax Return Has Died) (including the case where it is applied mutatis mutandis pursuant to Article 125, paragraph (5) (Tax Returns Where the Taxpayer Has Died During the Year)) or Article 125, paragraph (1), due to falling under these provisions, has entered any amount listed in Article 120, paragraph (1), item (iii) (The Amount of Income Tax Related to Income Tax Returns) in these returns, the person shall pay income tax equivalent to said amount to the national government in the third term, by the deadline for filing such returns, as prescribed in Article 5 (Succession of Obligation to Pay National Tax Through Inheritance) of the Act on General Rules for National Taxes.

(出国の場合の確定申告による納付)

(Payment by Tax Returns Where the Taxpayer Leaves the Country)

第百三十条 第百二十六条第一項（確定申告書を提出すべき者が出国をする場合の確定申告）又は第百二十七条第一項（年の中で出国をする場合の確定申告）の規定に該当してこれらの規定に規定する申告書を提出した居住者は、これらの申告書に記載した第百二十条第一項第三号（確定所得申告に係る所得税額）に掲げる金額があるときは、これらの申告書の提出期限までに、当該金額に相当する所得税を国に納付しなければならない。

Article 130 When a resident who has filed any returns pursuant to the provisions of Article 126, paragraph (1) (Tax Returns Where the Person Who Should File a Tax Return Leaves the Country) or Article 127, paragraph (1) (Tax Returns Where the Taxpayer Leaves the Country During the Year), due to falling under these provisions, has entered any amount as listed in Article 120, paragraph (1), item (iii) (The Amount of Income Tax Related to Income Tax Returns) in such returns, the resident shall pay income tax equivalent to said amount to the national government, by the deadline for filing such returns.

第四款 延納

Subsection 4 Postponement of Tax Payment

(確定申告税額の延納)

(Postponement of Payment of Income Tax Based on Tax Returns)

第百三十一条 第百二十条第一項（確定所得申告）の規定による申告書を提出した居住者が第百二十八条（確定申告による納付）の規定により納付すべき所得税の額（第百三十三条第一項（延払条件付譲渡に係る延納の手続）の申請書を提出する場合には、当該所得税の額からその申請書に記載した同項の延納を求めようとする所得税の額を控除した額）の二分の一に相当する金額以上の所得税を第百二十八条の規定による納付の期限までに国に納付したときは、その者は、その残額についてその納付した年の五月三十一日までの期間、その納付を延期することができる。

Article 131 (1) When a resident who has filed a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns) has paid income

tax equivalent to more than 50% of the amount of income tax payable pursuant to the provisions of Article 128 (Payment by Tax Returns) (in the case of submitting an application form as set forth in Article 133, paragraph (1) (Procedures for Postponement of Tax Payment Related to Assets Transferred on a Deferred Payment Basis), half of the amount that remains after deducting, from the amount of said payable income tax, the portion thereof, for which the resident wishes to apply for the postponement of payment and which the resident has entered in the application form) to the national government by the deadline for payment pursuant to the provisions of Article 128, the resident may postpone the payment of the remaining amount, until May 31 of the relevant year when the resident paid the former amount of the income tax.

2 前項の規定は、同項に規定する申告書を提出した居住者が、同項に規定する納付の期限までに納税地の所轄税務署長に対し、第二百二十八条の規定により納付すべき税額、当該税額のうち当該期限までに納付する金額その他財務省令で定める事項を記載した延納届出書を提出した場合に限り、適用する。

(2) The provisions of the preceding paragraph shall apply only in the case where a resident who has filed a return as prescribed in said paragraph has submitted a report of the postponement of tax payment stating the amount of payable tax pursuant to the provisions of Article 128, the portion of the amount of said tax that the resident intends to pay by the deadline for payment as prescribed in the preceding paragraph, and any other matters specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment, by said deadline.

3 第一項の規定の適用を受ける居住者は、同項の規定による延納に係る所得税の額に、その延納の期間の日数に応じ、年七・三パーセントの割合を乗じて計算した金額に相当する利子税をその延納に係る所得税にあわせて納付しなければならない。

(3) A resident who is subject to the provisions of paragraph (1) shall pay income tax related to the postponement of payment pursuant to the provisions of said paragraph, along with interest tax equivalent to the amount obtained by multiplying the amount of said interest tax by an annual rate of 7.3%, in accordance with the number of days of the postponement period.

(延払条件付譲渡に係る所得税額の延納)

(Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis)

第三百三十二条 税務署長は、居住者が山林所得又は譲渡所得の基因となる資産の延払条件付譲渡をした場合において、次に掲げる要件のすべてを満たすときは、第一号に規定する申告書に係る第二百二十八条（確定申告による納付）又は第二百二十九条（死亡の場合の確定申告による納付）の規定により納付すべき所得税の額（延払条件付譲渡に係る税額が当該所得税の額に満たない場合には、その延払条件付譲渡に係る税額）の全部又は一部につき、その者（その相続人を含む。）の申請により、五年以内の延納

を許可することができる。

Article 132 (1) In the case where a resident has transferred assets that generate timber income or capital gains on a deferred payment basis, when the following requirements have all been met, the district director of the tax office may permit the postponement of payment of the whole or a part of the amount of income tax payable related to a return as prescribed in item (i), pursuant to the provisions of Article 128 (Payment by Tax Returns) or Article 129 (Payment by Tax Returns in the Case of Death) (in the case where the amount of tax related to assets transferred on a deferred payment basis is less than the amount of said income tax, the whole or a part of said amount of tax related to assets transferred on a deferred payment basis), for up to five years, upon an application from the person (including the person's heir):

一 その延払条件付譲渡をした日の属する年分の所得税に係る第百二十条第一項（確定所得申告）の規定による申告書（第百二十六条第一項（確定申告書を提出すべき者が出国をする場合の確定申告）の規定に該当して提出すべきものを除く。）又は第百二十五条第一項（年の中で死亡した場合の確定申告）の規定による申告書をこれらの申告書の提出期限までに提出したこと。

(i) The person has filed a return pursuant to the provisions of Article 120, paragraph (1) (Income Tax Returns) (excluding a return to be filed due to falling under the provisions of Article 126, paragraph (1) (Tax Returns Where the Person Who Should File a Tax Return Leaves the Country)) or a return pursuant to the provisions of Article 125, paragraph (1) (Tax Returns Where the Taxpayer Has Died During the Year), with regard to income tax for the year containing the date of said transfer on a deferred payment basis, by the deadline for filing such returns

二 延払条件付譲渡に係る税額が前号に規定する申告書に記載された第百二十条第一項第三号に掲げる所得税の額の二分の一に相当する金額を超えること。

(ii) The amount of tax related to assets transferred on a deferred payment basis exceeds the amount equivalent to 50% of the amount of income tax listed in Article 120, paragraph (1), item (iii) that is entered in a return prescribed in the preceding item

三 延払条件付譲渡に係る税額が三十万円を超えること。

(iii) The amount of tax related to assets transferred on a deferred payment basis exceeds 300,000 yen.

2 税務署長は、前項の規定による延納の許可をする場合には、その延納に係る所得税の額に相当する担保を徴さなければならない。ただし、その延納に係る所得税につき、その額が五十万円以下で、かつ、その延納の期間が三年以下である場合は、この限りでない。

(2) When the district director of the tax office permits the postponement of tax payment pursuant to the provisions of the preceding paragraph, the director shall obtain a collateral for security equivalent to the amount of income tax

related to the postponement of payment; provided, however, that this shall not apply where the amount of income tax related to the postponement of payment is not more than 500,000 yen and the postponement period is three years or less.

3 第一項に規定する延払条件付譲渡とは、次に掲げる要件に適合する条件を定めた契約に基づき当該条件により行われる譲渡をいう。

(3) A Transfer on a deferred payment basis as prescribed in paragraph (1) shall mean be a transfer under conditions meeting the requirements listed as follows, based on a contract that defines said conditions.

一 月賦、年賦その他の賦払の方法により三回以上に分割して対価の支払を受けること。

(i) A consideration is to be received in three or more installments, by way of a monthly installment, annual installment, or any other installment payment
二 その譲渡の目的物の引渡しの期日の翌日から最後の賦払金の支払の期日までの期間が二年以上であること。

(ii) The period from the day following the due date for the delivery of the subject matter of said transfer up to the deadline of the last installment payment is to be two years or more

三 その他政令で定める要件

(iii) Any other requirements specified by Cabinet Order

4 第一項に規定する延払条件付譲渡に係る税額とは、同項第一号に規定する申告書に記載された第百二十条第一項第三号に掲げる所得税の額のうち、その延払条件付譲渡に係る契約において定められている支払の期日とその年の翌年以後に到来する延払条件付譲渡に係る賦払金の額（その年において既に支払を受けたものを除く。）の合計額に対応する山林所得の金額又は譲渡所得の金額に係る部分の金額として政令で定めるところにより計算した金額をいう。

(4) The amount of tax related to assets transferred on a deferred payment basis prescribed in paragraph (1) shall be the portion of the amount of income tax listed in Article 120, paragraph (1), item (iii) that is entered in a return prescribed in item (i) of paragraph (1), which is calculated, as specified by Cabinet Order, as the portion related to the amount of timber income or capital gains corresponding to the sum of the amount of installments related to the transfer on a deferred payment basis, whose deadline for payment defined in the contract for said transfer on a deferred payment basis falls in or after the year following the relevant year (such installment amounts shall exclude those already paid during the relevant year).

(延払条件付譲渡に係る所得税額の延納の手続等)

(Procedures, etc. for Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis)

第百三十三条 前条第一項の規定による延納の許可を申請しようとする居住者は、その

延納を求めようとする所得税に係る第百二十八条（確定申告による納付）又は第百二十九条（死亡の場合の確定申告による納付）の規定による納付の期限までに、延納を求めようとする所得税の額及び期間（二回以上に分割して納付しようとする場合には、各分納税額ごとに延納を求めようとする期間及びその額）その他財務省令で定める事項を記載した申請書に担保の提供に関する書類を添附し、これを納税地の所轄税務署長に提出しなければならない。

Article 133 (1) A resident who wishes to apply for permission for the postponement of a tax payment pursuant to the provisions of paragraph (1) of the preceding Article shall submit an application form stating the amount of income tax for which the resident wishes to apply for the postponement of payment, the postponement period (in the case where the resident wishes to pay the income tax in two or more installments, the period and the amount of each installment payment, for which the resident wishes to apply for the postponement of payment), and any other matters specified by Ordinance of the Ministry of Finance, along with a document concerning the provision of collateral for security, to the competent district director with jurisdiction over the place for tax payment, by the deadline for payment of said income tax, pursuant to the provisions of Article 128 (Payment by Tax Returns) or Article 129 (Payment by Tax Returns in the Case of Death).

2 税務署長は、前項の申請書の提出があつた場合には、その提出をした居住者及びその申請に係る事項について前条第一項各号に掲げる要件を満たすかどうか、その申請書に記載された延納に係る所得税の額若しくは延納の期間又は各分納税額に係る延納の期間若しくはその額が同項に規定する延払条件付譲渡に係る契約において定められている賦払金の支払の期日及びその賦払金の額に照らし相当であるかどうかその他必要な事項を調査し、その調査したところにより、その申請に係る所得税の額の全部若しくは一部につきその申請に係る条件若しくはこれを変更した条件により延納の許可をし、又はその申請を却下する。

(2) In the case where an application form set forth in the preceding paragraph has been submitted, the district director of the tax office shall examine whether the resident who has submitted the application form and the matters concerning the application meet the requirements listed in the items of paragraph (1) of the preceding Article, whether the amount of income tax related to the postponement of payment, the postponement period, the period and the amount for each installment payment entered in the application form are reasonable, in light of the deadline for an installment payment and the amount thereof as defined in the contract related to the transfer on a deferred payment basis prescribed in said paragraph, and any other necessary matters, and shall permit, based on the results of such examination, the postponement of payment, with regard to the whole or a part of the amount of income tax related to the application, under conditions related to the application or changed conditions, or dismiss the application.

3 税務署長は、前項の延納の許可をする場合において、その申請をした居住者の提供しようとする担保が適当でないとき認めるときは、その変更を求めることができる。この場合において、その者がその変更の求めに応じなかつたときは、その申請を却下することができる。

(3) In the case where the district director of the tax office permits the postponement of tax payment set forth in the preceding paragraph, when the director finds that the collateral for security that the resident who has filed the application wishes to provide is not appropriate, the director may request a change thereof. In this case, if the person has failed to respond to the request, the district director of the tax office may dismiss the application.

4 税務署長は、第一項の申請に係る延納の許可又は却下の処分をするときは、その申請をした居住者に対し、書面により、その延納の許可に係る所得税の額及び延納の条件又は却下の旨及びその理由を通知する。

(4) In the case where the district director of the tax office permits the postponement of tax payment or dismisses the application set forth in paragraph (1), the director shall notify, in writing, the resident who has filed the application of the amount of income tax related to the permission for the postponement of payment and the conditions for the postponement, or the dismissal of the application and the reason thereof.

5 税務署長は、第一項の申請書の提出があつた場合において、相当の理由があると認めるときは、その申請に係る所得税の額の全部又は一部の徴収を猶予することができる。

(5) In the case where an application form set forth in paragraph (1) has been submitted, the district director of the tax office may postpone the withholding of the whole or a part of the amount of income tax related to the application, when the director finds any reasonable grounds.

(延払条件付譲渡に係る所得税額の延納条件の変更)

(Changes to Conditions of Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis)

第百三十四条 第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可を受けた居住者は、同項に規定する延払条件付譲渡に係る契約において定められている賦払金の支払の期日の変更その他の事由が生じたことにより当該許可に係る延納の条件について変更を求めようとする場合には、その変更を求めようとする条件その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出することができる。

Article 134 (1) In the case where a resident who has obtained permission for the postponement of tax payment pursuant to the provisions of Article 132, paragraph (1) (Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis) wishes to ask for a change to the conditions for the postponement of tax payment related to the permission,

since the deadline for the payment of installments, which is defined in the contract for the transfer on a deferred payment basis prescribed in said paragraph, has been changed or any other grounds have emerged, the resident may submit an application form stating the conditions that he wishes to change and any other matters specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment.

2 前条第二項及び第四項の規定は、前項の申請書の提出があつた場合について準用する。

(2) The provisions of paragraph (2) and paragraph (4) of the preceding Article shall apply mutatis mutandis to the case where an application form set forth in the preceding paragraph has been submitted.

3 税務署長は、第百三十二条第一項に規定する延払条件付譲渡に係る契約において定められている賦払金の支払の期日の変更、その支払の期日前における当該賦払金の支払その他の事由が生じたことにより当該許可に係る延納の条件を変更する必要があると認める場合には、延納の期間の短縮その他延納の条件の変更をすることができる。この場合においては、国税通則法第四十九条第二項及び第三項（納税の猶予の取消し等の場合の弁明の聴取及び通知）の規定を準用する。

(3) In the case where the deadline for the payment of installments set forth in a contract for the transfer on a deferred payment basis prescribed in Article 132, paragraph (1) has been changed, said installments have been paid prior to said deadline, or any other grounds have emerged, and the district director of the tax office finds it necessary to change the conditions for the postponement of tax payment related to the permission, the director may shorten the postponement period or make any other changes to the conditions for the postponement of tax payment. In this case, the provisions of Article 49, paragraph (2) and paragraph (3) (Hearing of Explanation and Notice in the Case of Rescission, etc. of Grace Period for Tax Payment) of the Act on General Rules for National Taxes shall apply mutatis mutandis.

(延払条件付譲渡に係る所得税額の延納の取消し)

(Rescission of Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis)

第百三十五条 税務署長は、第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可を受けた居住者が次に掲げる場合に該当することとなつたときは、その延納の許可を取り消すことができる。

Article 135 (1) When a resident who has obtained permission for the postponement of tax payment pursuant to the provisions of Article 132, paragraph (1) (Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis) has come to fall under any of the cases listed as follows, the district director of the tax office may rescind the

permission for the postponement of tax payment:

一 その延納に係る所得税の額（その所得税の額に係る次条の規定による利子税及び延滞税に相当する額を含む。）を滞納し、その他延納の条件に違反したとき。

(i) When the person has failed to pay the amount of income tax related to the postponement of payment (including the amount equivalent to interest tax pursuant to the provisions of the following Article and a delinquent tax related to said amount of income tax) and has violated other conditions for the postponement of tax payment

二 その者が提出した第一百三十二条第一項第一号に規定する申告書に係る所得税につき修正申告書の提出又は更正があつた場合において、その申告又は更正があつた後における第一百二十条第一項第三号（確定所得申告に係る所得税額）に掲げる所得税の額（以下この号において「修正後の年税額」という。）を基礎として第一百三十二条第四項に規定する延払条件付譲渡に係る税額の計算に準じて政令で定めるところにより計算した金額が、修正後の年税額の二分の一に相当する金額以下となり、又は三十万円以下となつたとき。

(ii) In the case where, with regard to the income tax related to a return prescribed in Article 132, paragraph (1), item (i) that was filed by the person, an amended return has been filed or a reassessment has been made, when the amount calculated, as specified by Cabinet Order, based on the amount of income tax listed in Article 120, paragraph (1), item (iii) (The Amount of Income Tax Related to Income Tax Returns) after the amended return was filed or the reassessment was made (hereinafter referred to as the "amount of annual tax after amendment" in this item), in accordance with the calculation of the amount of tax related to assets transferred on a deferred payment basis as prescribed in Article 132, paragraph (4), is not more than the amount equivalent to 50% of the amount of annual tax after amendment or not more than 300,000 yen

三 その延納に係る担保につき国税通則法第五十一条第一項（担保の変更等）の規定による命令に応じなかつたとき。

(iii) When, with regard to the collateral for security related to the postponement of tax payment, the person has failed to follow an order pursuant to the provisions of Article 51, paragraph (1) (Changes, etc. of Collateral for Security) of the Act on General Rules for National Taxes

四 その延納に係る担保物につき国税通則法第二条第十号（定義）に規定する強制換価手続が開始されたとき。

(iv) When, with regard to the collateral for security related to the postponement of tax payment, compulsory liquidation procedures as prescribed in Article 2, item (x) (Definitions) of the Act on General Rules for National Taxes have been commenced

2 国税通則法第四十九条第二項（納税の猶予の取消し等の場合の弁明の聴取）の規定は、前項第一号又は第三号の規定により同項の延納の許可を取り消す場合について準

用する。

(2) The provisions of Article 49, paragraph (2) (Hearing of Explanation in the Case of Rescission, etc. of Grace Period for Tax Payment) of the Act on General Rules for National Taxes shall apply mutatis mutandis to the case where the district director of the tax office rescinds permission for the postponement of tax payment set forth in the preceding paragraph, pursuant to the provisions of item (i) or item (iii) of said paragraph.

3 税務署長は、第一項の規定により同項の延納の許可を取り消す場合には、当該延納の許可を受けた居住者に対し、書面によりその旨及びその理由を通知する。

(3) In the case where the district director of the tax office rescinds permission for the postponement of tax payment set forth in paragraph (1), pursuant to the provisions of said paragraph, the director shall notify the resident who has obtained said permission for the postponement of tax payment to that effect and of the reason therefor, in writing.

(延払条件付譲渡に係る所得税額の延納に係る利子税)

(Interest Tax on Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis)

第百三十六条 第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可を受けた居住者は、次の各号に掲げる場合の区分に応じ当該各号に掲げる金額に相当する利子税を、当該各号に規定する納付すべき分納税額（第三号の場合にあつては、同号に規定する延納税額）に相当する所得税にあわせて納付しなければならない。

Article 136 (1) A resident who has obtained permission for the postponement of tax payment pursuant to the provisions of Article 132, paragraph (1) (Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis), shall pay interest tax equivalent to the amount listed in each of the following items for the category set forth in the relevant item, along with income tax equivalent to the amount of an installment payment of payable tax as prescribed in the relevant item (in the case of item (iii), the amount of postponed tax as prescribed in said item):

一 その延納の許可に係る所得税の額（以下この条において「延納税額」という。）のうち分納税額がある場合において、第一回に納付すべき分納税額を納付するとき。延納税額を基礎とし、その延納税額に係る第百二十八条（確定申告による納付）又は第百二十九条（死亡の場合の確定申告による納付）の規定による納付の期限の翌日から当該分納税額の延納に係る納期限までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額

(i) In the case where the amount of income tax related to the permission for the postponement of payment (hereinafter referred to as the "amount of postponed tax" in this Article) contains any amount from an installment payment, when the person pays the amount of the installment payment for

the first time: The amount obtained, based on the amount of postponed tax, by multiplying said amount by an annual rate of 7.3%, in accordance with the number of days from the day following the deadline for payment of said amount of postponed tax, pursuant to the provisions of Article 128 (Payment by Tax Returns) or Article 129 (Payment by Tax Returns in the Case of Death), up to the deadline for said postponed installment payment

二 延納税額のうちに分納税額がある場合において、第二回以後に納付すべき分納税額を納付するとき。延納税額から前回までの分納税額の合計額を控除した所得税の額を基礎とし、前回の分納税額の延納に係る納期限の翌日からその回の分納税額の延納に係る納期限までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額

(ii) In the case where the amount of postponed tax contains any amount of installment payment, when the person pays the amount of the installment payment for the second time onward: The amount obtained, based on the amount of income tax that remains after deducting the sum of the amount of the installment payment already paid from the amount of postponed tax, by multiplying said amount of income tax by an annual rate of 7.3%, in accordance with the number of days from the day following the deadline for the previous installment payment up to the deadline for the relevant postponed installment payment

三 前二号に掲げる場合以外の場合 延納税額を基礎とし、その延納税額に係る第二百二十八条又は第二百二十九条の規定による納付の期限の翌日から当該延納税額の延納に係る納期限までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額

(iii) In a case other than one listed in the preceding two items: The amount obtained, based on the amount of postponed tax, by multiplying said amount by an annual rate of 7.3%, in accordance with the number of days from the day following the deadline for payment of said amount of postponed tax, pursuant to the provisions of Article 128 or Article 129, up to the deadline for said postponed payment

2 第三百三十二条第一項の規定による延納の許可を受けた居住者が前条第一項の規定によりその許可を取り消された場合には、その者については、その取消しがあつた時以後に納付すべきであつた分納税額の合計額又は延納税額をその取消しがあつた時に延納に係る納期限が到来した分納税額又は延納税額とみなして、前項の規定を適用する。

(2) In the case where a resident who has obtained permission for the postponement of tax payment pursuant to the provisions of Article 132, paragraph (1) has had said permission rescinded pursuant to the provisions of paragraph (1) of the preceding Article, the provisions of the preceding paragraph shall apply to the person, by deeming that the sum of the amount of the installment payment or the amount of postponed tax that is to be paid after the rescission is the amount of installment payment or the amount of postponed tax whose deadline for the postponed payment fell at the time of the

rescission.

(延納税額に係る延滞税の特例)

(Special Provisions on Delinquent Tax Related to the Amount of Postponed Tax)

第百三十七条 第百三十二条第一項（延払条件付譲渡に係る所得税額の延納）の規定による延納の許可があつた場合における所得税に係る延滞税については、その所得税の額のうち前条第一項第一号に規定する延納税額とその他のものとの区分し、当該延納税額のうちに分納税額があるときは更に各分納税額ごとに区分して、それぞれの税額ごとに国税通則法の延滞税に関する規定を適用する。

Article 137 With regard to delinquent tax related to income tax in the case where a postponement of payment has been permitted pursuant to the provisions of Article 132, paragraph (1) (Postponement of Payment of Income Tax Related to Assets Transferred on a Deferred Payment Basis), said amount of income tax shall be categorized into the amount of postponed tax prescribed in Article 136, paragraph (1), item (i) and the remaining amount, and said amount of postponed tax shall be further categorized by the amount of installment payment if it contains any such amount, and the provisions concerning delinquent tax of the Act on General Rules for National Taxes shall apply to each category of such amount of tax.

第五款 還付

Subsection 5 Refund

(源泉徴収税額等の還付)

(Refund of Withholding Tax, etc.)

第百三十八条 確定申告書の提出があつた場合において、当該申告書に第百二十条第一項第四号若しくは第六号（源泉徴収税額等の控除不足額）又は第百二十三条第二項第六号若しくは第七号（源泉徴収税額等）に掲げる金額の記載があるときは、税務署長は、当該申告書を提出した者に対し、当該金額に相当する所得税を還付する。

Article 138 (1) In the case where a tax return has been filed, when it states any of the amounts listed in Article 120, paragraph (1), item (iv) or item (vi) (Shortfall in Credit for Withholding Tax, etc.) or Article 123, paragraph (2), item (vi) or item (vii) (The Amount of Withholding Tax, etc.), the district director of the tax office shall refund income tax equivalent to said amount to the person who filed said return.

2 前項の場合において、同項の確定申告書に記載された第百二十条第一項第六号又は第百二十三条第二項第七号に規定する源泉徴収税額のうちまだ納付されていないものがあるときは、前項の規定による還付金の額のうちその納付されていない部分の金額に相当する金額については、その納付があるまでは、還付しない。

(2) In the case referred to in the preceding paragraph, when there is any portion

that has yet to be paid out of the amount of withholding tax prescribed in Article 120, paragraph (1), item (vi) or Article 123, paragraph (2), item (vii) that is entered in a tax return as set forth in the preceding paragraph, the amount equivalent to said unpaid portion out of the amount to be refunded pursuant to the provisions of the preceding paragraph shall not be refunded until said unpaid portion is paid.

3 第一項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、次の各号に掲げる場合の区分に応じ当該各号に掲げる日（同日後に納付された前項に規定する源泉徴収税額に係る還付金については、その納付の日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(3) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of paragraph (1), the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which shall be the basis of the calculation, shall be the period from the day following the date listed in each of the following items (with regard to a refund related to the amount of withholding tax prescribed in the preceding paragraph that was paid after said date, from the day following the date of payment of said amount of withholding tax), for the category set forth in the relevant item, up to the day on which the payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before said date of appropriation, the day on which it becomes possible):

一 第一項の確定申告書がその確定申告期限までに提出された場合 その確定申告期限

(i) In the case where a tax return set forth in paragraph (1) has been filed by the deadline: Said deadline for filing a tax return

二 第一項の確定申告書がその確定申告期限後に提出された場合 その提出の日

(ii) In the case where a tax return set forth in paragraph (1) has been filed after the deadline: The day on which the tax return was filed

4 第一項の規定による還付金を同項の確定申告書に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(4) In the case where a refund pursuant to the provisions of paragraph (1) is appropriated for the unpaid portion of the income tax for the year related to a tax return set forth in said paragraph, interest on the refund shall not be added to the portion of said refund to be used for appropriation and the delinquent tax shall be exempted with regard to the portion of the income tax that is to be appropriated.

5 前三項に定めるもののほか、第一項の還付の手続、同項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項の規定の適用に関し必要な事項は、政令で定める。

(5) In addition to what is provided for in the preceding three paragraphs, procedures for a refund as set forth in paragraph (1), methods of appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of said paragraph, and any other matters necessary for the application of the provisions of said paragraph shall be specified by Cabinet Order.

（予納税額の還付）

(Refund of Estimated Tax Prepayment)

第百三十九条 確定申告書の提出があつた場合において、当該申告書に第一百二十条第一項第八号（予納税額の控除不足額）又は第二百二十三条第二項第八号（予納税額）に掲げる金額の記載があるときは、税務署長は、当該申告書を提出した者に対し、当該金額に相当するこれらの規定に規定する予納税額（以下この条において「予納税額」という。）を還付する。

Article 139 (1) In the case where a tax return has been filed, when it states any of the amounts listed in Article 120, paragraph (1), item (viii) (Shortfall in Credit for Estimated Tax Prepayment) or Article 123, paragraph (2), item (viii) (The Amount of Estimated Tax Prepayment), the district director of the tax office shall refund the amount of the estimated tax prepayment prescribed in these provisions that is equivalent to said amount stated in the return (hereinafter referred to as the "amount of estimated tax prepayment") to the person who filed said return.

2 税務署長は、前項の規定による還付金の還付をする場合において、同項の確定申告書に係る年分の予納税額について納付された延滞税があるときは、その額のうち、同項の規定により還付される予納税額に対応するものとして政令で定めるところにより計算した金額をあわせて還付する。

(2) In the case where the district director of the tax office makes a refund pursuant to the provisions of the preceding paragraph, when a delinquent tax has been paid with regard to the amount of estimated tax prepayment for the year related to a tax return set forth in said paragraph, the director shall also refund the amount calculated, as specified by Cabinet Order, as the portion of said delinquent tax that corresponds to the amount of estimated tax prepayment to be refunded pursuant to the provisions of said paragraph.

3 第一項の規定により還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項の規定により還付をすべき予納税額の納付の日（その予納税額がその納期限前に納付された場合には、その納期限）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、そ

の適することとなつた日)までの期間とする。ただし、同項の確定申告書がその確定申告期限後に提出された場合には、その確定申告期限の翌日からその提出された日までの日数は、当該期間に算入しない。

(3) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of paragraph (1), the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which shall be the basis of the calculation, shall be the period from the day following the day on which the amount of estimated tax prepayment to be refunded pursuant to the provisions of paragraph (1) was paid (in the case where said amount of estimated tax prepayment was paid prior to the deadline for payment, from the day following said deadline for payment) up to the day on which payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before said date of appropriation, the day on which it becomes possible); provided, however, that in the case where a tax return set forth in said paragraph has been filed after the deadline for filing a tax return, the number of days from the day following said deadline up to the day on which a tax return was filed shall not be included in said period.

4 第一項の規定による還付金をその額の計算の基礎とされた予納税額に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(4) In the case where a refund pursuant to the provisions of paragraph (1) is appropriated for the unpaid portion of the income tax for the year related to the amount of estimated tax prepayment, which was used as the basis of the calculation of the amount of said refund, interest on the refund shall not be added to the portion of said refund to be used for appropriation and the delinquent tax shall be exempted with regard to the portion of the income tax that is to be appropriated.

5 第二項の規定による還付金については、還付加算金は、附さない。

(5) Interest on a refund shall not be added to a refund pursuant to the provisions of paragraph (2).

6 前三項に定めるもののほか、第一項又は第二項の還付の手続、第一項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他同項又は第二項の規定の適用に関し必要な事項は、政令で定める。

(6) In addition to what is provided for in the preceding three paragraphs, procedures for a refund as set forth in paragraph (1) or paragraph (2), methods of appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of paragraph (1), and any other matters necessary for the application of the provisions of said paragraph or paragraph (2) shall be specified by Cabinet Order.

(純損失の繰戻しによる還付の請求)

(Claim for Refund by Carryback of Net Loss)

第百四十条 青色申告書を提出する居住者は、その年において生じた純損失の金額がある場合には、当該申告書の提出と同時に、納税地の所轄税務署長に対し、第一号に掲げる金額から第二号に掲げる金額を控除した金額に相当する所得税の還付を請求することができる。

Article 140 (1) A resident who files a blue return may, in the case where the resident has incurred any amount of net loss in the year, file a claim for a refund of income tax equivalent to the amount that remains after deducting the amount listed in item (ii) from the amount listed in item (i), with the competent district director with jurisdiction over the place for tax payment, at the time of filing said return:

一 その年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額につき第三章第一節（税率）の規定を適用して計算した所得税の額

(i) The amount of income tax calculated, by applying the provisions of Chapter III, Section 1 (Tax Rate), with regard to the amount of taxable gross income, taxable retirement income, and taxable timber income for the year before the relevant year

二 その年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額から当該純損失の金額の全部又は一部を控除した金額につき第三章第一節の規定に準じて計算した所得税の額

(ii) The amount of income tax calculated, in accordance with the provisions of Chapter III, Section 1 (Tax Rate), with regard to the amount that remains after deducting the whole or a part of said net loss from the amount of taxable gross income, taxable retirement income, and taxable timber income for the year before the relevant year

2 前項の場合において、同項に規定する控除した金額に相当する所得税の額がその年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額に係る所得税の額（附帯税の額を除く。）をこえるときは、同項の還付の請求をすることができる金額は、当該所得税の額に相当する金額を限度とする。

(2) In the case referred to in the preceding paragraph, when the amount of income tax equivalent to the amount that remains after a deduction as prescribed in said paragraph exceeds the amount of income tax (excluding the amount of penalty tax) related to the amount of taxable gross income, taxable retirement income, and taxable timber income for the year before the relevant year, the amount for which a claim for a refund as set forth in said paragraph can be filed shall be limited to the amount equivalent to the amount of said (latter) income tax.

3 第一項第二号に掲げる金額を計算する場合において、同号の課税総所得金額、課税退職所得金額又は課税山林所得金額のうちいずれから先に純損失の金額を控除するか、

及び前年において第九十条（変動所得及び臨時所得の平均課税）の規定の適用があつた場合において同条第三項に規定する平均課税対象金額と課税総所得金額から当該平均課税対象金額を控除した金額とのうちいずれから先に純損失の金額を控除するかについては、政令で定める。

(3) In the case of calculating the amount listed in paragraph (1), item (ii), it shall be specified by Cabinet Order, from which of the amount of taxable gross income, taxable retirement income, or taxable timber income, as set forth in said item, the amount of net loss is first to be deducted; and in the case where the provisions of Article 90 (Averaging Taxation on Fluctuating Income and Ad Hoc Income) were applied in the previous year, it shall be specified by Cabinet Order, from either of the average taxable amounts prescribed in paragraph (3) of said Article or the amount that remains after deducting said average taxable amount from the amount of taxable gross income, the amount of net loss is first to be deducted.

4 第一項の規定は、同項の居住者がその年の前年分の所得税につき青色申告書を提出している場合であつて、その年分の青色申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）に限り、適用する。

(4) The provisions of paragraph (1) shall apply only in the case where a resident set forth in said paragraph has filed a blue return with regard to income tax for the year before the relevant year, and has filed a blue return for the relevant year by the deadline for filing a return (in the case where the district director of the tax office finds any compelling reason, including the case where the resident has filed a return after the deadline).

5 居住者につき事業の全部の譲渡又は廃止その他これらに準ずる事実で政令で定めるものが生じた場合において、当該事実が生じた日の属する年の前年において生じた純損失の金額（第七十条第一項（純損失の繰越控除）の規定により同日の属する年において控除されたもの及び第百四十二条第二項（純損失の繰戻しによる還付）の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）があるときは、その者は、同日の属する年の前年分及び前前年分の所得税につき青色申告書を提出している場合に限り、同日の属する年分の所得税に係る確定申告期限までに、納税地の所轄税務署長に対し、当該純損失の金額につき第一項から第三項までの規定に準じて政令で定めるところにより計算した金額に相当する所得税の還付を請求することができる。

(5) In the case where an entire business has been transferred or terminated or any other fact equivalent thereto that is specified by Cabinet Order has emerged with regard to a resident, when any amount of net loss has been incurred in the year before the year containing the day on which said fact emerged (such amount of net loss shall exclude the amount deducted in the year containing said day, pursuant to the provisions of Article 70, paragraph (1) (Deduction for Carryover of Net Loss), and the amount that was used as the basis of the calculation of the amount to be refunded, pursuant to the

provisions of Article 142, paragraph (2) (Refund by Carryback of Net Loss)), the person may file a claim for a refund of income tax equivalent to the amount calculated, as specified by Cabinet Order, in accordance with the provisions of paragraphs (1) to (3), with regard to the amount of said net loss, with the competent district director with jurisdiction over the place for tax payment, by the deadline for filing a tax return for income tax for the year containing said day, only in the case where the person filed a blue return for income tax for the year before the year containing said day and the year before that.

(相続人等の純損失の繰戻しによる還付の請求)

(Claim for a Carryback of Net Loss by an Heir, etc.)

第四百四十一条 第二百五条第一項、第三項又は第五項（年の途中で死亡した場合の確定申告）の規定に該当してこれらの規定に規定する申告書（青色申告書に限る。）を提出する者は、当該申告書に記載すべきその年において生じた純損失の金額がある場合には、政令で定めるところにより、当該申告書の提出と同時に、当該申告書に係る所得税の納税地の所轄税務署長に対し、第一号に掲げる金額から第二号に掲げる金額を控除した金額に相当する所得税の還付を請求することができる。

Article 141 (1) A person who files a return (limited to a blue return) prescribed in Article 125, paragraph (1), paragraph (3) or paragraph (5) (Tax Returns Where the Taxpayer Has Died During the Year) as a result of falling under any of these provisions may, in the case where the person has incurred any amount of net loss in the year which the person is to enter in said return, file a claim for a refund of income tax equivalent to the amount that remains after deducting the amount listed in item (ii) from the amount listed in item (i), with the competent district director with jurisdiction over the place for tax payment, at the time of filing said return, as specified by Cabinet Order:

一 第二百五条第一項又は第三項に規定する死亡をした居住者のその年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額につき第三章第一節（税率）の規定を適用して計算した所得税の額

(i) The amount of income tax calculated, by applying the provisions of Chapter III, Section 1 (Tax Rate), with regard to the amount of taxable gross income, taxable retirement income, and taxable timber income of the deceased resident prescribed in Article 125, paragraph (1) or paragraph (3) for the year before the relevant year

二 前号に規定する死亡をした居住者のその年の前年分の課税総所得金額、課税退職所得金額及び課税山林所得金額から当該純損失の金額の全部又は一部を控除した金額につき第三章第一節の規定に準じて計算した所得税の額

(ii) The amount of income tax calculated, in accordance with the provisions of Chapter III, Section 1 (Tax Rate), with regard to the amount that remains after deducting the whole or a part of said net loss from the amount of taxable gross income, taxable retirement income, and taxable timber income

of the deceased resident prescribed in the preceding item for the year before the relevant year

2 前条第二項及び第三項の規定は、前項の場合について準用する。

(2) The provisions of paragraph (2) and paragraph (3) of the preceding Article shall apply mutatis mutandis to the case referred to in the preceding paragraph.

3 第一項の規定は、同項第一号に規定する死亡をした居住者がその年の前年分の所得税につき青色申告書を提出している場合であつて、同項に規定する申告書を提出する者が当該申告書をその提出期限までに提出した場合（税務署長においてやむを得ない事情があると認める場合には、当該申告書をその提出期限後に提出した場合を含む。）に限り、適用する。

(3) The provisions of paragraph (1) shall apply only in the case where the deceased resident prescribed in item (i) of said paragraph had filed a blue return with regard to income tax for the year before the relevant year, and a person who files a return prescribed in said paragraph has filed said return by the deadline for filing a return (in the case where the district director of the tax office finds any unavoidable reason, including the case where the resident filed a return after the deadline).

4 居住者が死亡した場合において、その死亡の日の属する年の前年において生じたその者に係る純損失の金額（第七十条第一項（純損失の繰越控除）の規定により同日の属する年において控除されたもの及び次条第二項の規定により還付を受けるべき金額の計算の基礎となつたものを除く。）があるときは、その相続人は、その居住者の同日の属する年の前年分及び前前年分の所得税につき青色申告書が提出されている場合に限り、政令で定めるところにより、その居住者の同日の属する年分の所得税に係る確定申告期限までに、当該所得税の納税地の所轄税務署長に対し、当該純損失の金額につき第一項及び第二項の規定に準じて計算した金額に相当する所得税の還付を請求することができる。

(4) In the case where a resident has died, when there is any amount of net loss related to the person that was incurred in the year before the year containing the date of the resident's death (such amount of net loss shall exclude the amount deducted in the year containing said date, pursuant to the provisions of Article 70, paragraph (1) (Deduction for Carryover of Net Loss), and the amount that was used as the basis of the calculation of the amount to be refunded, pursuant to the provisions of paragraph (2) of the following Article), the resident's heir may file a claim for a refund of income tax equivalent to the amount calculated, in accordance with the provisions of paragraph (1) and paragraph (2), with regard to the amount of said net loss, with the competent district director with jurisdiction over the place for payment of said income tax, by the deadline for filing a tax return for income tax for the year containing said date of the resident's death, only in the case where a blue return was filed for income tax for the year before the year containing said date of the

resident's death and the year before that, as specified by Cabinet Order.

(純損失の繰戻しによる還付の手続等)

(Procedures, etc. for Refund by Carryback of Net Loss)

第百四十二条 前二条の規定による還付の請求をしようとする者は、その還付を受けようとする所得税の額、その計算の基礎その他財務省令で定める事項を記載した還付請求書をこれらの規定に規定する税務署長に提出しなければならない。

Article 142 (1) A person who wishes to file a claim for a refund pursuant to the provisions of the preceding two Articles, shall submit a written refund claim stating the amount of income tax for which the person wishes to receive the refund, the basis of the calculation, and any other matters specified by Ordinance of the Ministry of Finance, to the district director of the tax office.

2 税務署長は、前項の還付請求書の提出があつた場合には、その請求の基礎となつた純損失の金額その他必要な事項について調査し、その調査したところにより、その請求をした者に対し、その請求に係る金額を限度として所得税を還付し、又は請求の理由がない旨を書面により通知する。

(2) In the case where a written refund claim set forth in the preceding paragraph has been submitted, the district director of the tax office shall examine the amount of net loss, which was used as the basis of said claim, and any other necessary matters and, based on the results of the examination, the director shall refund income tax to the extent of the amount related to said claim, or notify, in writing, that there are no justifiable grounds for claiming a refund.

3 前項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、前二条の規定による還付の請求がされた日（第百四十条第一項（純損失の繰戻しによる還付の請求）又は前条第一項の規定による還付の請求がされた日がこれらの規定に規定する申告書の提出期限前である場合には、その提出期限）の翌日以後三月を経過した日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当するのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(3) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of the preceding paragraph, the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which shall be the basis of the calculation, shall be the period from the day on which three months have elapsed from the day following the day on which a claim for a refund pursuant to the provisions of the preceding two Articles was filed (in the case where the day, on which a claim for a refund pursuant to the provisions of Article 140, paragraph (1) (Claim for Refund by Carryback of Net Loss) or paragraph (1) of the preceding Article was filed, falls prior to the deadline for filing a return prescribed in these provisions, from the day following said deadline) up to the day on which

payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before said date of appropriation, the day on which it became possible).

第三節 青色申告

Section 3 Blue Returns

(青色申告)

(Blue Returns)

第四百三十三条 不動産所得、事業所得又は山林所得を生ずべき業務を行なう居住者は、納税地の所轄税務署長の承認を受けた場合には、確定申告書及び当該申告書に係る修正申告書を青色の申告書により提出することができる。

Article 143 A resident engaged in operations that generate real property income, business income, or timber income may, when having obtained approval from the competent district director with jurisdiction over the place for tax payment, file a tax return or an amended return related to said tax return with a blue return.

(青色申告の承認の申請)

(Application for Approval to File a Blue Return)

第四百四十四条 その年分以後の各年分の所得税につき前条の承認を受けようとする居住者は、その年三月十五日まで（その年一月十六日以後新たに同条に規定する業務を開始した場合には、その業務を開始した日から二月以内）に、当該業務に係る所得の種類その他財務省令で定める事項を記載した申請書を納税地の所轄税務署長に提出しなければならない。

Article 144 A resident who wishes to obtain approval as set forth in the preceding Article with regard to income tax for the year and each year thereafter, shall submit an application form stating the types of income related to said operations and any other matters specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment, by March 15 of the relevant year (in the case where the resident commenced the operations set forth in said Article on or after January 16 of the relevant year, within two months from the day on which the resident e commenced said operations).

(青色申告の承認申請の却下)

(Dismissal of Application for Approval to File a Blue Return)

第四百四十五条 税務署長は、前条の申請書の提出があつた場合において、その申請書を提出した居住者につき次の各号のいずれかに該当する事実があるときは、その申請を却下することができる。

Article 145 In the case where an application form set forth in the preceding

Article has been submitted, the district director of the tax office may dismiss the application, when there is any fact falling under the following items, with regard to the resident who submitted said application form:

一 その年分以後の各年分の所得税につき第百四十三条（青色申告）の承認を受けようとする年における同条に規定する業務に係る帳簿書類の備付け、記録又は保存が第百四十八条第一項（青色申告者の帳簿書類）に規定する財務省令で定めるところに従って行なわれていないこと。

(i) With regard to income tax for the year and each year thereafter, where the books and documents related to the operations prescribed in Article 143 (Blue Return) for the year, for which the person wishes to obtain approval as set forth in said Article, are not kept, recorded, or preserved as specified by Ordinance of the Ministry of Finance prescribed in Article 148, paragraph (1) (Books and Documents of Blue Return Taxpayers)

二 その備え付ける前号に規定する帳簿書類に取引の全部又は一部を隠ぺいし又は仮装して記載し又は記録していることその他不実の記載又は記録があると認められる相当の理由があること。

(ii) Where there are justifiable grounds to deem that the books and documents prescribed in the preceding item that the person keeps contain any entry or record by concealing or falsifying the whole or a part of any transactions or making any other false entry or record

三 第百五十条第二項（青色申告の承認の取消し）の規定による通知を受け、又は第百五十一条第一項（青色申告の取りやめ）に規定する届出書の提出をした日以後一年以内にその申請書を提出したこと。

(iii) Where the person has submitted the application form within one year after the day on which the person received a notice pursuant to the provisions of Article 150, paragraph (2) (Rescission of Approval to File a Blue Return) or the person submitted a report prescribed in Article 151, paragraph (1) (Cancellation of Blue Returns)

（青色申告の承認等の通知）

(Notice of Approval to File a Blue Return, etc.)

第百四十六条 税務署長は、第百四十四条（青色申告の承認の申請）の申請書の提出があつた場合において、その申請につき承認又は却下の処分をするときは、その申請をした居住者に対し、書面によりその旨を通知する。

Article 146 In the case where an application form set forth in Article 144 (Application for Approval to File a Blue Return) has been submitted, the district director of the tax office shall, when giving the director's approval or dismissing the application, notify the resident who filed the application to that effect, in writing.

（青色申告の承認があつたものとみなす場合）

(Case Where Filing of a Blue Return is Deemed to Have Been Approved)

第百四十七条 第百四十四条（青色申告の承認の申請）の申請書の提出があつた場合において、その年分以後の各年分の所得税につき第百四十三条（青色申告）の承認を受けようとする年の十二月三十一日（その年十一月一日以後新たに同条に規定する業務を開始した場合には、その年の翌年二月十五日）までにその申請につき承認又は却下の処分がなかつたときは、その日においてその承認があつたものとみなす。

Article 147 In the case where an application form set forth in Article 144 (Application for Approval to File a Blue Return) has been submitted, when neither the approval nor the dismissal of the application was decided on by December 31 of the relevant year, for which year and each year thereafter the applicant wishes to obtain approval as set forth in Article 143 (Blue Returns) with regard to income tax for the relevant year (in the case where the applicant commenced the operations prescribed in said Article on or after November 1 of the relevant year, by February 15 of the next year), it shall be deemed that the approval was given as on said day.

(青色申告者の帳簿書類)

(Books and Documents of Blue Return Taxpayers)

第百四十八条 第百四十三条（青色申告）の承認を受けている居住者は、財務省令で定めるところにより、同条に規定する業務につき帳簿書類を備え付けてこれに不動産所得の金額、事業所得の金額及び山林所得の金額に係る取引を記録し、かつ、当該帳簿書類を保存しなければならない。

Article 148 (1) A resident who has obtained approval as set forth in Article 143 (Blue Returns), shall keep the books and documents with regard to the operations prescribed in said Article, record transactions related to the amount of real property income, business income, and timber income, and preserve said books and documents, as specified by Ordinance of the Ministry of Finance.

2 納税地の所轄税務署長は、必要があると認めるときは、第百四十三条の承認を受けている居住者に対し、その者の同条に規定する業務に係る帳簿書類について必要な指示をすることができる。

(2) The competent district director with jurisdiction over the place for tax payment may, when the director finds it necessary, give the necessary instructions to a resident who has obtained approval as set forth in Article 143, with regard to the resident's books and documents related to the operations prescribed in said Article.

(青色申告書に添附すべき書類)

(Documents to be Attached to a Blue Return)

第百四十九条 青色申告書には、財務省令で定めるところにより、貸借対照表、損益計算書その他不動産所得の金額、事業所得の金額若しくは山林所得の金額又は純損失の金額の計算に関する明細書を添附しなければならない。

Article 149 A blue return shall be attached with a balance sheet, a profit and loss statement, and any other detailed statement concerning the calculation of the amount of real property income, business income, or timber income or the amount of net loss, as specified by Ordinance of the Ministry of Finance.

(青色申告の承認の取消し)

(Rescission of Approval to File a Blue Return)

第百五十条 第百四十三条（青色申告）の承認を受けた居住者につき次の各号のいずれかに該当する事実がある場合には、納税地の所轄税務署長は、当該各号に掲げる年までさかのぼって、その承認を取り消すことができる。この場合において、その取消しがあつたときは、その居住者の当該年分以後の各年分の所得税につき提出したその承認に係る青色申告書は、青色申告書以外の申告書とみなす。

Article 150 (1) In the case where there is any fact falling under the following items with regard to a resident who has obtained approval as set forth in Article 143 (Blue Returns), the competent district director with jurisdiction over the place for tax payment may rescind the approval retroactively to the year listed in the relevant item. In this case, when the approval has been rescinded, the blue return related to the approval that the resident submitted with regard to income tax for the year and each year thereafter shall be deemed to be a return other than a blue return:

一 その年における第百四十三条に規定する業務に係る帳簿書類の備付け、記録又は保存が第百四十八条第一項（青色申告者の帳簿書類）に規定する財務省令で定めるところに従って行なわれていないこと。 その年

(i) The books and documents related to the operations prescribed in Article 143 for the year have not been kept, recorded, or preserved as specified by Ordinance of the Ministry of Finance prescribed in Article 148, paragraph (1) (Books and Documents of Blue Return Taxpayers): The relevant year

二 その年における前号に規定する帳簿書類について第百四十八条第二項の規定による税務署長の指示に従わなかつたこと。 その年

(ii) The resident has failed to follow the instructions of the district director of the tax office given pursuant to the provisions of Article 148, paragraph (2), with regard to the books and documents prescribed in the preceding item for the year: The relevant year

三 その年における第一号に規定する帳簿書類に取引の全部又は一部を隠ぺいし又は仮装して記載し又は記録し、その他その記載又は記録をした事項の全体についてその真実性を疑うに足りる相当の理由があること。 その年

(iii) There are justifiable grounds to deem that the books and documents prescribed in item (i) contain any entry or record which conceal or falsify the whole or a part of any transactions or to suspect the credibility of all of the other matters entered or recorded: The relevant year

2 税務署長は、前項の規定による取消しの処分をする場合には、同項の居住者に対し、

書面によりその旨を通知する。この場合において、その書面には、その取消しの処分
の基因となつた事実が同項各号のいずれに該当するかを附記しなければならない。

- (2) The district director of the tax office shall, when rescinding approval pursuant to the provisions of the preceding paragraph, notify the resident set forth in said paragraph to that effect, in writing. In this case, the district director of the tax office shall, in addition, enter in the written notice which of the items of said paragraph was the cause of the rescission.

(青色申告の取りやめ等)

(Cancellation of Blue Returns, etc.)

第百五十一条 第百四十三条（青色申告）の承認を受けている居住者は、その年分以後の各年分の所得税につき青色申告書の提出をやめようとするときは、その年の翌年三月十五日までに、その申告をやめようとする年その他財務省令で定める事項を記載した届出書を納税地の所轄税務署長に提出しなければならない。この場合において、その届出書の提出があつたときは、当該年分以後の各年分の所得税については、その承認は、その効力を失うものとする。

Article 151 (1) A resident who has obtained approval as set forth in Article 143 (Blue Returns) shall, when wishing to stop filing a blue return with regard to income tax for the year and each year thereafter, submit a report stating the years in which the resident wishes to stop filing a blue return and any other matters specified by Ordinance of the Ministry of Finance, to the competent district director with jurisdiction over the place for tax payment, by March 15 of the next year. In this case, when the report has been submitted, the approval shall cease to be effective with regard to income tax for the year and each year thereafter.

2 第百四十三条の承認を受けている居住者が同条に規定する業務の全部を譲渡し又は廃止した場合には、その譲渡し又は廃止した日の属する年の翌年分以後の各年分の所得税については、その承認は、その効力を失うものとする。

- (2) In the case where a resident who has obtained approval as set forth in Article 143 has transferred or terminated the whole of the operations prescribed in said Article, the approval shall cease to be effective with regard to income tax for the year following the year containing the date of the transfer or abolition and each year thereafter.

第六章 更正の請求の特例

Chapter VI Special Provisions on Requests for Reassessment

(各種所得の金額に異動を生じた場合の更正の請求の特例)

(Special Provisions on Requests for Reassessment Where There are Changes to the Amount of Classified Income)

第百五十二条 確定申告書を提出し、又は決定を受けた居住者（その相続人を含む。）

は、当該申告書又は決定に係る年分の各種所得の金額につき第六十三条（事業を廃止した場合の必要経費の特例）又は第六十四条（資産の譲渡代金が回収不能となった場合等の所得計算の特例）に規定する事実その他これに準ずる政令で定める事実が生じたことにより、国税通則法第二十三条第一項各号（更正の請求）の事由が生じたときは、当該事実が生じた日の翌日から二月以内に限り、税務署長に対し、当該申告書又は決定に係る第一百二十条第一項第一号若しくは第三号から第八号まで（確定所得申告書の記載事項）又は第二百二十三条第二項第一号、第五号、第七号若しくは第八号（確定損失申告書の記載事項）に掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）について、同法第二十三条第一項の規定による更正の請求をすることができる。この場合においては、同条第三項に規定する更正請求書には、同項に規定する事項のほか、当該事実が生じた日を記載しなければならない。

Article 152 A resident (including the resident's heir) who has filed a tax return or has received a determination may, when any grounds as set forth in the items of Article 23, paragraph (1) (Requests for Reassessment) of the Act on General Rules for National Taxes occurred due to the emergence of any fact prescribed in Article 63 (Special Provisions on Necessary Expenses Where Business Has Been Terminated) or Article 64 (Special Provisions on the Calculation of Income Where Gains on Assets Transferred Have Become Uncollectible, etc.) or any other fact specified by Cabinet Order as being equivalent thereto, with regard to the amount of classified income for the year related to said return or determination, file a request for reassessment pursuant to the provisions of Article 23, paragraph (1) of said Act, with regard to the amount related to said return or determination listed in Article 120, paragraph (1), item (i) or items (iii) to (viii) (Matters to be Entered in Income Tax Returns) or Article 123, paragraph (2), item (i), item (v), item (vii), or item (viii) (Matters to be Entered in Tax Returns of Losses) (in the case where an amended return has been filed or a reassessment has been made for said amount, with regard to the amount after the amended return was filed or the reassessment was made), with the district director of the tax office, only within two months from the day following the day on which said fact emerged. In this case, a reassessment request prescribed in Article 23, paragraph (3) of said Act shall state the date that said fact emerged, in addition to the matters prescribed in said paragraph.

（前年分の所得税額等の更正等に伴う更正の請求の特例）

(Special Provisions on Requests for Reassessment Due to Reassessment, etc. of the Amount of Income Tax, etc. for the Previous Year)

第百五十三条 確定申告書に記載すべき第一百二十条第一項第一号若しくは第三号から第八号まで（確定所得申告書の記載事項）又は第二百二十三条第二項第一号若しくは第五号から第八号まで（確定損失申告書の記載事項）に掲げる金額につき、修正申告書を

提出し、又は更正若しくは決定を受けた居住者（その相続人を含む。）は、その修正申告書の提出又は更正若しくは決定に伴い次の各号に掲げる場合に該当することとなるときは、その修正申告書を提出した日又はその更正若しくは決定の通知を受けた日の翌日から二月以内に限り、税務署長に対し、当該各号に規定する金額につき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をすることができる。この場合においては、同条第三項に規定する更正請求書には、同項に規定する事項のほか、その修正申告書を提出した日又はその更正若しくは決定の通知を受けた日を記載しなければならない。

Article 153 A resident (including the resident's heir) who has submitted an amended return or has received a reassessment or determination with regard to the amount to be entered in a tax return that is listed in Article 120, paragraph (1), item (i) or items (iii) to (viii) (Matters to Be Entered in Income Tax Returns) or Article 123, paragraph (2), item (i) or items (v) to (viii) (Matters to be Entered in Tax Returns of Losses), may, in any of the cases listed in the following items as a result of having submitted the amended return or having received the reassessment or determination, file a request for reassessment pursuant to the provisions of Article 23, paragraph (1) (Requests for Reassessment) of the Act on General Rules for National Taxes, with regard to the amount prescribed in the relevant item, with the district director of the tax office, only within two months from the day following the day on which the resident submitted the amended return or received a notice of the reassessment or determination. In this case, a reassessment request as prescribed in Article 23, paragraph (3) of said Act shall state the date that the resident submitted the amended return or received a notice of the reassessment or determination, in addition to the matters prescribed in said paragraph:

一 その修正申告書若しくは更正若しくは決定に係る年の翌年分以後の年分の確定申告書に記載した、又は決定を受けた当該年分に係る第百二十条第一項第三号、第五号又は第七号に掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申告又は更正後の金額）が過大となる場合

(i) In the case where the amount entered in a tax return for a year after the year following the year related to said amended return or said reassessment or determination or the amount for the year in which the resident received the determination that is listed in Article 120, paragraph (1), item (iii), item (v) or item (vii) (in the case where an amended return has been filed or a reassessment has been made for said amount, the amount after the amended return was filed or the reassessment was made) turns out to be in excess.

二 その修正申告書若しくは更正若しくは決定に係る年の翌年分以後の年分の確定申告書に記載した、又は決定を受けた当該年分に係る第百二十条第一項第四号、第六号若しくは第八号又は第百二十三条第二項第一号若しくは第五号から第八号までに掲げる金額（当該金額につき修正申告書の提出又は更正があつた場合には、その申

告又は更正後の金額) が過少となる場合

- (ii) In the case where the amount entered in a tax return for a year after the year following the year related to said amended return or said reassessment or determination or the amount for the year in which the resident received the determination that is listed in Article 120, paragraph (1), item (iv), item (vi) or item (viii) or Article 123, paragraph (2), item (i) or items (v) to (viii) (in the case where an amended return has been filed or a reassessment has been made for said amount, the amount after the amended return was filed or the reassessment was made) turns out to be excessively small

第七章 更正及び決定

Chapter VII Reassessment and Determination

(更正又は決定をすべき事項に関する特例)

(Special Provisions Concerning Matters to be Reassessed or Determined)

第百五十四条 所得税に係る更正又は決定については、国税通則法第二十四条から第二十六条まで(更正・決定)に規定する事項のほか、第百二十条第一項第九号又は第十号(確定所得申告書の記載事項)に掲げる事項についても行なうことができる。この場合において、当該事項につき更正又は決定をするときは、同法第二十八条第二項及び第三項(更正通知書又は決定通知書の記載事項)中「税額等」とあるのは、「税額等並びに所得税法第百二十条第一項第九号又は第十号(確定所得申告書の記載事項)に掲げる事項」とする。

Article 154 (1) A reassessment or determination related to income tax may be made with regard to the matters listed in Article 120, paragraph (1), item (ix) or item (x) (Matters to be Entered in Income Tax Returns), in addition to the matters prescribed in Articles 24 to 26 (Reassessment/Determination) of the Act on General Rules for National Taxes. In this case, when making a reassessment or determination with regard to the former matters, the term "the amount of tax, etc." in Article 28, paragraph (2) and paragraph (3) (Matters to be Entered in Written Notice of Reassessment or Determination) of said Act shall be deemed to be replaced with "the amount of tax, etc. and the matters listed in Article 120, paragraph (1), item (ix) or item (x) (Matters to be Entered in Income Tax Returns) of the Income Tax Act."

2 所得税につき更正又は決定をする場合における国税通則法第二十八条第一項に規定する更正通知書又は決定通知書には、同条第二項又は第三項に規定する事項を記載するほか、その更正又は決定に係る第百二十条第一項第一号に掲げる金額又は第百二十三条第二項第一号(確定損失申告書の記載事項)に掲げる純損失の金額についての第二条第一項第二十一号(定義)に規定する所得別の内訳を附記しなければならない。

(2) A written notice of reassessment or determination as prescribed in Article 28, paragraph (1) of the Act on General Rules for National Taxes issued in the case of making a reassessment or determination with regard to income tax shall

state the matters prescribed in paragraph (2) or paragraph (3) of said Article and shall be attached with the breakdown of the amount listed in Article 120, paragraph (1), item (i) or the amount of net loss listed in Article 123, paragraph (2), item (i) (Matters to be Entered in Tax Returns of Losses) related to said reassessment or determination, by category of income prescribed in Article 2, paragraph (1), item (xxi) (Definitions).

(青色申告書に係る更正)

(Reassessment Related to Blue Returns)

第百五十五条 税務署長は、居住者の提出した青色申告書に係る年分の総所得金額、退職所得金額若しくは山林所得金額又は純損失の金額の更正をする場合には、その居住者の帳簿書類を調査し、その調査によりこれらの金額の計算に誤りがあると認められる場合に限り、これを行うことができる。ただし、次に掲げる場合は、その帳簿書類を調査しないでその更正をすることを妨げない。

Article 155 (1) In the case of making a reassessment with regard to the amount of gross income, retirement income, or timber income or the amount of net loss of a resident for a year related to a blue return that the resident has filed, the district director of the tax office shall examine the resident's books and documents and may make the reassessment only in the case where the district director of the tax office finds any errors in the calculation of such amounts, based on the results of the examination; provided, however, that in the case listed as follows, the district director of the tax office shall not be precluded from making a reassessment without examining the resident's books and documents:

一 その更正が不動産所得の金額、事業所得の金額及び山林所得の金額以外の各種所得の金額の計算又は第六十九条から第七十一条まで（損益通算及び損失の繰越控除）の規定の適用について誤りがあつたことのみを基とするものである場合

(i) In the case where the reassessment became necessary only as a result of errors in the calculation of the amount of classified income other than real property income, business income, and timber income or the application of the provisions of Articles 69 to 71 (Aggregation of Profits and Losses and Deduction for Carryover of Losses)

二 当該申告書及びこれに添附された書類に記載された事項によつて、不動産所得の金額、事業所得の金額又は山林所得の金額の計算がこの法律の規定に従っていないことその他その計算に誤りがあることが明らかである場合

(ii) In the case where the matters entered in the return or the documents attached thereto clearly reveal that the calculation of the amount of real property income, business income, or timber income are not in accordance with the provisions of this Act or there are any other errors in said calculation

2 税務署長は、居住者の提出した青色申告書に係る年分の総所得金額、退職所得金額

若しくは山林所得金額又は純損失の金額の更正（前項第一号に規定する事由のみに基因するものを除く。）をする場合には、その更正に係る国税通則法第二十八条第二項（更正通知書の記載事項）に規定する更正通知書にその更正の理由を附記しなければならない。

(2) In the case of making a reassessment with regard to the amount of gross income, retirement income, or timber income or the amount of net loss of a resident for a year related to a blue return that the resident has filed (excluding a reassessment only on the grounds prescribed in item (i) of the preceding paragraph), the district director of the tax office shall enter the reason for the reassessment in a written notice of reassessment as prescribed in Article 28, paragraph (2) (Matters to be Entered in Written Notice of Reassessment) of the Act on General Rules for National Taxes.

（推計による更正又は決定）

(Reassessment or Determination by Estimate)

第百五十六条 税務署長は、居住者に係る所得税につき更正又は決定をする場合には、その者の財産若しくは債務の増減の状況、収入若しくは支出の状況又は生産量、販売量その他の取扱量、従業員数その他事業の規模によりその者の各年分の各種所得の金額又は損失の金額（その者の提出した青色申告書に係る年分の不動産所得の金額、事業所得の金額及び山林所得の金額並びにこれらの金額の計算上生じた損失の金額を除く。）を推計して、これを行うことができる。

Article 156 The district director of the tax office may make a reassessment or determination with regard to income tax related to a resident, by way of estimating the amount of the person's classified income or loss for each year (excluding the amount of real property income, business income, or timber income and the amount of loss arising in the calculation thereof for the year related to the blue return the resident has filed), in light of increases and decreases in the person's assets or liabilities, revenue or expenses, production volumes, sales volumes or other transaction volumes, the number of employees and other matters concerning the size of the business.

（同族会社等の行為又は計算の否認等）

(Denial, etc. of Acts or Calculation by Family Company, etc.)

第百五十七条 税務署長は、次に掲げる法人の行為又は計算で、これを容認した場合にはその株主等である居住者又はこれと政令で定める特殊の関係のある居住者（その法人の株主等である非居住者と当該特殊の関係のある居住者を含む。第四項において同じ。）の所得税の負担を不当に減少させる結果となると認められるものがあるときは、その居住者の所得税に係る更正又は決定に際し、その行為又は計算にかかわらず、税務署長の認めるところにより、その居住者の各年分の第百二十条第一項第一号若しくは第三号から第八号まで（確定所得申告書の記載事項）又は第百二十三条第二項第一号、第三号、第五号若しくは第七号（確定損失申告書の記載事項）に掲げる金額を計

算することができる。

Article 157 (1) When it is found that any acts conducted or calculations made by a corporation listed as follows will, if accepted, unreasonably reduce the burden of income tax on a resident who is a shareholder, etc. of the corporation or a resident who has a special relationship, as specified by Cabinet Order, with the corporation (including a resident who has said special relationship with a nonresident who is a shareholder, etc. of the corporation; the same shall apply in paragraph (4)), the district director of the tax office may, when making a reassessment or determination with regard to the resident's income tax, calculate the amount listed in Article 120, paragraph (1), item (i), or items (iii) to (viii) (Matters to be Entered in Income Tax Returns) or Article 123, paragraph (2), item (i), item (iii), item (v), or item (vii) (Matters to be Entered in Tax Returns of Losses) of the resident for each year, based on the director's own recognition, notwithstanding said acts or calculation:

一 法人税法第二条第十号（定義）に規定する同族会社

(i) A family company prescribed in Article 2, paragraph (10) (Definitions) of the Corporation Tax Act

二 イからハまでのいずれにも該当する法人

(ii) A corporation falling under all of (a) to (c) below:

イ 三以上の支店、工場その他の事業所を有すること。

(a) The corporation has three or more branch offices, factories, or any other places of business

ロ その事業所の二分の一以上に当たる事業所につき、その事業所の所長、主任その他のその事業所に係る事業の主宰者又は当該主宰者の親族その他の当該主宰者と政令で定める特殊の関係のある個人（以下この号において「所長等」という。）が前に当該事業所において個人として事業を営んでいた事実があること。

(b) Where, with regard to half or more of its places of business, the director or the chief officer of the places of business, any other presiding official of a business related to the places of business, a relative of said presiding official or any other individual who has a special relationship specified by Cabinet Order with said presiding official (hereinafter referred to as the "director, etc." in this item) formerly conducted a business at said places of business as an individual

ハ ロに規定する事実がある事業所の所長等の有するその法人の株式又は出資の数又は金額の合計額がその法人の発行済株式又は出資（その法人が有する自己の株式又は出資を除く。）の総数又は総額の三分の二以上に相当すること。

(c) The sum of the number or the amount of shares of or capital contributions to the corporation held by the director, etc. of a place of business, for which the fact prescribed in (b) exists, corresponds to two-thirds or more of the total number or the total amount of the corporation's issued shares or capital contributions (excluding its own shares or the capital contributions

held by the corporation)

- 2 前項の場合において、法人が同項各号に掲げる法人に該当するかどうかの判定は、同項に規定する行為又は計算の事実のあつた時の現況によるものとする。
- (2) In the case referred to in the preceding paragraph, the determination as to whether a corporation falls under the category of corporations listed in the items of said paragraph shall be based on the circumstances as of the time when the acts or calculation prescribed in said paragraph were actually conducted or made.
- 3 第一項の規定は、同項各号に掲げる法人の行為又は計算につき、法人税法第百三十二条第一項（同族会社等の行為又は計算の否認）若しくは相続税法第六十四条第一項（同族会社等の行為又は計算の否認等）又は地価税法（平成三年法律第六十九号）第三十二条第一項（同族会社等の行為又は計算の否認等）の規定の適用があつた場合における第一項の居住者の所得税に係る更正又は決定について準用する。
- (3) The provisions of paragraph (1) shall apply mutatis mutandis to a reassessment or determination related to a resident's income tax as set forth in paragraph (1) in the case where the provisions of Article 132, paragraph (1) (Denial of Acts or Calculation by Family Company, etc.) of the Corporation Tax Act, Article 64, paragraph (1) (Denial, etc. of Acts or Calculation by Family Company, etc.) of the Inheritance Tax Act, or Article 32, paragraph (1) (Denial, etc. of Acts or Calculation by Family Company, etc.) of the Land Value Tax Act were applied to the acts or calculation conducted or made by a corporation listed in the items of paragraph (1).
- 4 税務署長は、合併（法人課税信託に係る信託の併合を含む。）、分割（法人課税信託に係る信託の分割を含む。）、現物出資若しくは法人税法第二条第十二号の六に規定する事後設立又は株式交換若しくは株式移転（以下この項において「合併等」という。）をした一方の法人又は他方の法人（当該合併等により交付された株式又は出資を発行した法人を含む。以下この項において同じ。）の行為又は計算で、これを容認した場合には当該一方の法人若しくは他方の法人の株主等である居住者又はこれと第一項に規定する特殊の関係のある居住者の所得税の負担を不当に減少させる結果となると認められるものがあるときは、その居住者の所得税に関する更正又は決定に際し、その行為又は計算にかかわらず、税務署長の認めるところにより、その居住者の各年分の第百二十条第一項第一号若しくは第三号から第八号まで又は第百二十三条第二項第一号、第三号、第五号若しくは第七号に掲げる金額を計算することができる。
- (4) When it is found that any acts or calculation conducted or made by a corporation or a counterparty which has gone through a merger (including the consolidation of trusts related to a trust subject to corporation taxation), company split (including a trust split in a trust subject to corporation taxation), capital contribution in kind, post-formation acquisition of assets and/or liabilities as prescribed in Article 2, item (xii)-6 of the Corporation Tax Act, share exchange, or share transfer (hereinafter referred to as a "merger, etc." in this paragraph) (such corporation or counterparty shall include a corporation

which has issued shares or capital contributions delivered through said merger, etc.; hereinafter the same shall apply in this paragraph), will, if accepted, unreasonably reduce the burden of income tax on a resident who is a shareholder, etc. of the corporation or the counterparty, or a resident who has a special relationship as prescribed in paragraph (1) with the corporation or the counterparty, the district director of the tax office may, when making a reassessment or determination with regard to the resident's income tax, calculate the amount listed in Article 120, paragraph (1), item (i), or items (iii) to (viii) or Article 123, paragraph (2), item (i), item (iii), item (v), or item (vii) of the resident for each year, based on the director's own recognition, notwithstanding said acts or calculation.

(事業所の所得の帰属の推定)

(Presumption of Attribution of Income of Place of Business)

第百五十八条 法人に十五以上の支店、工場その他の事業所がある場合において、その事業所の三分の二以上に当たる事業所につき、その事業所の所長、主任その他のその事業所に係る事業の主宰者又は当該主宰者の親族その他の当該主宰者と政令で定める特殊の関係のある個人が前に当該事業所において個人として同一事業を営んでいた事実があるときは、その法人の各事業所における資金の預入及び借入れ、商品の仕入れ及び販売その他の取引のすべてがその法人の名で行なわれている場合を除き、税務署長は、当該各事業所の主宰者が当該各事業所から生ずる収益を享受する者であると推定して、更正又は決定をすることができる。

Article 158 In the case where a corporation has 15 or more branch offices, factories, or any other places of business, when, with regard to two-thirds or more of its places of business, the director or the chief officer of the places of business, any other presiding official of a business related to the places of business, a relative of said presiding official or any other individual who has a special relationship as specified by Cabinet Order with said presiding official used to conduct a business at said places of business as an individual, the district director of the tax office may make a reassessment or determination, by presuming that the presiding official of said places of business receives the proceeds arising from each of said places of business, except in the case where the whole of the deposit and borrowing of funds, purchase and sale of commodities and any other transactions at each of the corporation's places of business are conducted in the name of the corporation.

(更正又は決定による源泉徴収税額等の還付)

(Refund of Withholding Tax, etc. by Reassessment or Determination)

第百五十九条 居住者の各年分の所得税につき決定があつた場合において、その決定に係る第百二十条第一項第六号（源泉徴収税額の控除不足額）に掲げる金額があるときは、税務署長は、その者に対し、当該金額に相当する所得税を還付する。

Article 159 (1) In the case where a determination has been made with regard to a resident's income tax for each year, when there is any amount listed in Article 120, paragraph (1), item (vi) (Shortfall in Credit for Withholding Tax, etc.) related to the determination, the district director of the tax office shall refund income tax equivalent to said amount to the person.

2 居住者の各年分の所得税につき更正があつた場合において、その更正により第二百十條第一項第四号若しくは第六号又は第二百三條第二項第六号若しくは第七号（源泉徴収税額等）に掲げる金額が増加したときは、税務署長は、その者に対し、その増加した部分の金額に相当する所得税を還付する。

(2) In the case where a reassessment has been made with regard to a resident's income tax for each year, when the amount listed in Article 120, paragraph (1), item (iv) or item (vi) or Article 123, paragraph (2), item (vi) or item (vii) (The Amount of Withholding Tax, etc.) has increased as a result of the reassessment, the district director of the tax office shall refund income tax equivalent to the amount of said increase to the person.

3 前二項の場合において、これらの規定による還付金の額の計算の基礎となつた第二百十條第一項第六号又は第二百三條第二項第七号に規定する源泉徴収税額のうちはまだ納付されていないものがあるときは、前二項の規定による還付金の額のうちその納付されていない部分の金額に相当する金額については、その納付があるまでは、還付しない。

(3) In the case referred to in the preceding two paragraphs, when there is any portion that has yet to be paid out of the amount of withholding tax prescribed in Article 120, paragraph (1), item (vi) or Article 123, paragraph (2), item (vii), which was used as the basis of the calculation of the amount to be refunded pursuant to the provisions of the preceding two paragraphs, the amount equivalent to said unpaid portion out of the amount to be refunded pursuant to the provisions of the preceding two paragraphs shall not be refunded until said unpaid portion has been paid.

4 第一項又は第二項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八條第一項（還付加算金）の期間は、次の各号に掲げる還付金の区分に応じ当該各号に掲げる日（同日後に納付された前項に規定する源泉徴収税額に係る還付金については、その納付の日）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。

(4) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of paragraph (1) or paragraph (2), the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which shall be the basis of the calculation, shall be the period from the day following the date listed in each of the following items (with regard to a refund related to the amount of withholding tax prescribed in the preceding paragraph that was paid after said date, from

the day following the date of payment of said amount of withholding tax), for the category set forth in the relevant item, up to the day on which payment of the relevant refund is decided or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before said date of appropriation, the day on which it becomes possible):

一 第一項の規定による還付金 同項の決定があつた日

(i) A refund pursuant to the provisions of paragraph (1): The day on which the determination set forth in said paragraph was made

二 第二項の規定による還付金（次号に掲げるものを除く。） 次に掲げる場合の区分に応じそれぞれ次に掲げる日

(ii) A refund pursuant to the provisions of paragraph (2) (excluding a refund listed in the following item): The day listed in each of the following items for the category set forth in the relevant item:

イ 第二項の更正に係る確定申告書がその確定申告期限までに提出された場合 その確定申告期限

(a) In the case where the tax return related to a reassessment as set forth in paragraph (2) has been filed by the deadline: Said deadline for filing a tax return

ロ 第二項の更正に係る確定申告書がその確定申告期限後に提出された場合 その提出の日

(b) In the case where the tax return related to a reassessment as set forth in paragraph (2) has been filed after the deadline: The day on which the tax return was filed

ハ 第二項の更正が決定に係る更正である場合 その決定があつた日

(c) In the case where a reassessment as set forth in paragraph (2) is a reassessment related to a determination: The day on which the determination was made

三 第二項の規定による還付金のうち第百五十二条（各種所得の金額に異動を生じた場合の更正の請求の特例）に規定する事実が生じたことに基づいてされた更正に係るもの その更正があつた日

(iii) A refund pursuant to the provisions of paragraph (2) that relates to a reassessment made based on the emergence of the fact prescribed in Article 152 (Special Provisions on Requests for Reassessment Where There are Changes to the Amount of Classified Income): The day on which the reassessment was made

5 第一項又は第二項の規定による還付金を第一項の決定又は第二項の更正に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(5) In the case where a refund pursuant to the provisions of paragraph (1) or paragraph (2) is appropriated for the unpaid portion of the income tax for the

year related to a determination as set forth in paragraph (1) or a reassessment as set forth in paragraph (2), interest on the refund shall not be added to the portion of said refund to be used for appropriation and the delinquent tax shall be exempted with regard to the portion of the income tax that is to be appropriated.

6 前三項に定めるもののほか、第一項又は第二項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他これらの規定の適用に関し必要な事項は、政令で定める。

(6) In addition to what is provided for in the preceding three paragraphs, methods of appropriation of a refund (including interest on a refund related thereto) pursuant to the provisions of paragraph (1) or paragraph (2), and any other matters necessary for the application of these provisions shall be specified by Cabinet Order.

（更正又は決定による予納税額の還付）

(Refund of Estimated Tax Prepayment by Reassessment or Determination)

第百六十条 居住者の各年分の所得税につき決定があつた場合において、その決定に係る第百二十条第一項第八号（予納税額の控除不足額）又は第百二十三条第二項第八号（予納税額）に掲げる金額があるときは、税務署長は、その者に対し、当該金額に相当するこれらの規定に規定する予納税額（以下この条において「予納税額」という。）を還付する。

Article 160 (1) In the case where a determination has been made with regard to a resident's income tax for each year, when there is any amount listed in Article 120, paragraph (1), item (viii) (Shortfall in Credit for Estimated Tax Prepayment) or Article 123, paragraph (2), item (viii) (The Amount of Estimated Tax Prepayment) related to the determination, the district director of the tax office shall refund the estimated tax prepayment prescribed in these provisions equivalent to said amount (hereinafter referred to as the "amount of estimated tax prepayment" in this Article) to the person.

2 居住者の各年分の所得税につき更正があつた場合において、その更正により第百二十条第一項第八号又は第百二十三条第二項第八号に掲げる金額が増加したときは、税務署長は、その者に対し、その増加した部分の金額に相当する予納税額を還付する。

(2) In the case where a reassessment has been made with regard to a resident's income tax for each year, when the amount listed in Article 120, paragraph (1), item (viii) or Article 123, paragraph (2), item (viii) has increased as a result of the reassessment, the district director of the tax office shall refund the estimated tax prepayment equivalent to the amount of said increase to the person.

3 税務署長は、前二項の規定による還付金の還付をする場合において、これらの規定に規定する年分の予納税額について納付された延滞税があるときは、その額のうち、これらの規定により還付される予納税額に対応するものとして政令で定めるところに

より計算した金額をあわせて還付する。

(3) In the case where the district director of the tax office makes a refund pursuant to the provisions of the preceding two paragraphs, when a delinquent tax has been paid with regard to the amount of estimated tax prepayment for the year prescribed in these provisions, the director shall also refund the amount calculated, as specified by Cabinet Order, to be the portion of said delinquent tax that corresponds to the amount of the estimated tax prepayment to be refunded pursuant to these provisions.

4 第一項又は第二項の規定による還付金について還付加算金を計算する場合には、その計算の基礎となる国税通則法第五十八条第一項（還付加算金）の期間は、第一項又は第二項の規定により還付すべき予納税額の納付の日（その予納税額がその納期限前に納付された場合には、その納期限）の翌日からその還付のための支払決定をする日又はその還付金につき充当をする日（同日前に充当をするのに適することとなつた日がある場合には、その適することとなつた日）までの期間とする。ただし、次の各号に掲げる還付金については、当該各号に掲げる日数は、当該期間に算入しない。

(4) In the case of calculating the amount of interest on a refund with regard to a refund pursuant to the provisions of paragraph (1) or paragraph (2), the period set forth in Article 58, paragraph (1) (Interest on Refunds) of the Act on General Rules for National Taxes, which shall be the basis of the calculation, shall be the period from the day following the day on which the amount of estimated tax prepayment to be refunded pursuant to the provisions of paragraph (1) or paragraph (2) was paid (in the case where said amount of estimated tax prepayment was paid prior to the deadline for payment, from the day following said deadline for payment) up to the day on which the payment of the relevant refund is decided on or the day on which the relevant refund is appropriated (in the case where appropriation has become possible before said date of appropriation, the day on which it becomes possible); provided, however, that with regard to a refund listed in the following items, the number of days listed in the relevant item shall not be included in said period:

一 第一項の規定による還付金 その年分の所得税に係る確定申告期限の翌日から同項の決定があつた日までの日数

(i) A refund pursuant to the provisions of paragraph (1): The number of days from the day following the deadline for filing a tax return for income tax for the year up to the day on which the determination set forth in said paragraph was made

二 第二項の規定による還付金（その基礎となつた更正が次のいずれにも該当しないもの及び次号に掲げるものを除く。） その年分の所得税に係る確定申告期限の翌日から、次に掲げる場合の区分に応じそれぞれ次に掲げる日までの日数

(ii) A refund pursuant to the provisions of paragraph (2) (excluding a refund caused by a reassessment which does not fall under either of the following subitems or a refund listed in the following item): The number of days from

the day following the deadline for filing a tax return for income tax for the year up to the day listed in each of the following items for the category set forth in the relevant item:

イ 第二項の更正に係る確定申告書がその確定申告期限後に提出された場合 その提出の日

(a) In the case where a tax return related to a reassessment as set forth in paragraph (2) has been filed after the deadline: The day on which the tax return was filed

ロ 第二項の更正が決定に係る更正である場合 その決定があつた日

(b) In the case where a reassessment set forth in paragraph (2) is a reassessment related to a determination: The day on which the determination was made

三 第二項の規定による還付金のうち第百五十二条（各種所得の金額に異動を生じた場合の更正の請求の特例）に規定する事実が生じたことに基づいてされた更正に係るもの その年分の所得税に係る確定申告期限の翌日からその更正があつた日までの日数

(iii) A refund pursuant to the provisions of paragraph (2) that relates to a reassessment made based on the emergence of the fact prescribed in Article 152 (Special Provisions on Requests for Reassessment Where There are Changes to the Amount of Classified Income): The number of days from the day following said deadline for filing a tax return for income tax for the year up to the day on which the reassessment was made

5 第一項又は第二項の規定による還付金をその額の計算の基礎とされた予納税額に係る年分の所得税で未納のものに充当する場合には、その還付金の額のうちその充当する金額については、還付加算金を附さないものとし、その充当される部分の所得税については、延滞税を免除するものとする。

(5) In the case where a refund pursuant to the provisions of paragraph (1) or paragraph (2) is appropriated for the unpaid portion of the income tax for the year related to the amount of estimated tax prepayment, which was used as the basis of the calculation of the amount of said refund, interest on the refund shall not be added to the portion of said refund to be used for appropriation and the delinquent tax shall be exempted with regard to the portion of the income tax that is to be appropriated.

6 第三項の規定による還付金については、還付加算金は、附さない。

(6) Interest on a refund shall not be added to a refund pursuant to the provisions of paragraph (3).

7 前三項に定めるもののほか、第一項又は第二項の規定による還付金（これに係る還付加算金を含む。）につき充当をする場合の方法その他第一項から第三項までの規定の適用に関し必要な事項は、政令で定める。

(7) In addition to what is provided for in the preceding three paragraphs, methods of appropriation of a refund (including interest on a refund related

thereto) pursuant to the provisions of paragraph (1) or paragraph (2), and any other matters necessary for the application of the provisions of paragraphs (1) to (3) shall be specified by Cabinet Order.

第三編 非居住者及び法人の納税義務

Part III Tax Liability of Nonresidents and Corporations

第一章 国内源泉所得

Chapter I Domestic Source Income

(国内源泉所得)

(Domestic Source Income)

第百六十一条 この編において「国内源泉所得」とは、次に掲げるものをいう。

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

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

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

一の二 国内において民法（明治二十九年法律第八十九号）第六百六十七条第一項（組合契約）に規定する組合契約（これに類するものとして政令で定める契約を含む。以下この号において同じ。）に基づいて行う事業から生ずる利益で当該組合契約に基づいて配分を受けるもののうち政令で定めるもの

(i)-2 Profits from a business conducted in Japan under a partnership contract prescribed in Article 667, paragraph (1) (Partnership Contracts) of the Civil Code (Act No. 89 of 1896) (including a contract specified by Cabinet Order as being similar thereto; hereinafter the same shall apply in this item), which is distributed under said partnership contract and is specified by Cabinet Order

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

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

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

(ii) Compensation received by a person who conducts a business that has as its main content the provision of personal services in Japan and is specified by Cabinet Order, for the provision of said personal services

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

(iii) Consideration for the lending of real property located in Japan, any right on real property 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 property, any right on real property or right of quarrying), the establishment of a mining lease pursuant to the provisions of the Mining Act (Act No. 289 of 1950) or the lending of a vessel or aircraft to a resident or domestic corporation

四 第二十三条第一項（利子所得）に規定する利子等のうち次に掲げるもの

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

イ 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 government bonds or Japanese municipal bonds or bonds issued by a domestic corporation

ロ 外国法人の発行する債券の利子のうち当該外国法人が国内において行う事業に帰せられるものその他の政令で定めるもの

(b) Interest on bonds issued by a foreign corporation that is attributable to the business conducted by the foreign corporation in Japan or any other interest specified by Cabinet Order

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

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

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

(d) Distribution of profits from a jointly operated cash trust, bond investment trust or publicly offered bond investment trust which has been entrusted with a business office located in Japan

五 第二十四条第一項（配当所得）に規定する配当等のうち次に掲げるもの

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

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

(a) Dividends of surplus, dividends of profits, distribution of surplus or

interest on funds prescribed in Article 24, paragraph (1) which is received from a domestic corporation

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

(b) Distribution of profits from an investment trust (excluding a bond investment trust and a publicly offered bond investment trust) or a specified trust that issues beneficiary certificates 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 monies equivalent thereto), which pertains to said operations (excluding interest specified by 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 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) Royalties for an industrial property right or any other right concerning technology, a production method involving special technology or any other equivalent right or method, or consideration for the transfer thereof

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

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

ハ 機械、装置その他政令で定める用具の使用料

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

八 次に掲げる給与、報酬又は年金

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

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

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

- ロ 第三十五条第三項（公的年金等の定義）に規定する公的年金等（政令で定めるものを除く。）
- (b) Public pension, etc. prescribed in Article 35, paragraph (3) (Definition of Public Pension, etc.) (excluding a pension specified by Cabinet Order)
- ハ 第三十条第一項（退職所得）に規定する退職手当等のうちその支払を受ける者が居住者であつた期間に行つた勤務その他の人的役務の提供（内国法人の役員として非居住者であつた期間に行つた勤務その他の政令で定める人的役務の提供を含む。）に基因するもの
- (c) Retirement allowance, etc. prescribed in Article 30, paragraph (1) (Retirement Income), which arises from work or the provision otherwise of personal services carried out by a person entitled to receive it during the period when the person has been a resident (including work that has been carried out by a person acting as an officer of a domestic corporation during the period when the person has been a nonresident and other provision of personal services, which are specified by Cabinet Order)
- 九 国内において行う事業の広告宣伝のための賞金として政令で定めるもの
- (ix) Monetary award for the advertisement of a business conducted in Japan, which is specified by Cabinet Order
- 十 国内にある営業所又は国内において契約の締結の代理をする者を通じて締結した生命保険契約、損害保険契約その他の年金に係る契約で政令で定めるものに基づいて受ける年金で第八号ロに該当するもの以外のもの（年金の支払の開始の日以後に当該年金に係る契約に基づき分配を受ける剰余金又は割戻しを受ける割戻金及び当該契約に基づき年金に代えて支給される一時金を含む。）
- (x) Pension received under a life insurance contract, non-life insurance contract or any other contract for a pension concluded via a business office located in Japan or via a person who acts as an agent for conclusion of contracts in Japan, which does not fall under the category of pension set forth in item (viii)(b) (including a surplus distributed or a refund paid under the relevant contract for a pension on or after the date of commencement of the payment of a pension, and a lump sum payment given in lieu of a pension under said contract)
- 十一 次に掲げる給付補てん金、利息、利益又は差益
- (xi) Any of the following compensation for periodic deposits, interest, profits or margin profits:
- イ 第七百七十四条第三号（内国法人に係る所得税の課税標準）に掲げる給付補てん金のうち国内にある営業所が受け入れた定期積金に係るもの
- (a) Compensation for periodic deposits for payment as listed in Article 174, item (iii) (Tax Base for a Domestic Corporation's Income Tax), which pertain to installment deposits that have been accepted by a business office located in Japan
- ロ 第七百七十四条第四号に掲げる給付補てん金のうち国内にある営業所が受け入れ

た同号に規定する掛金に係るもの

(b) Compensation for periodic deposits listed in Article 174, item (iv), which pertain to installment deposits prescribed in said item that have been accepted by a business office located in Japan

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

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

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

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

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

(e) Margin profits listed in Article 174, item (vii), which pertain to deposits and savings that have been accepted by a business office located in Japan

ヘ 第七百七十四条第八号に掲げる差益のうち国内にある営業所又は国内において契約の締結の代理をする者を通じて締結された同号に規定する契約に係るもの

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

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

(xii) Distribution of profits received under a silent partnership contract (including a contract specified by 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)

第六十二条 日本国が締結した所得に対する租税に関する二重課税防止のための条約において国内源泉所得につき前条の規定と異なる定めがある場合には、その条約の適用を受ける者については、同条の規定にかかわらず、国内源泉所得は、その異なる定めがある限りにおいて、その条約に定めるところによる。この場合において、その条約が同条第二号から第十二号までの規定に代わつて国内源泉所得を定めているときは、この法律中これらの号に規定する事項に関する部分の適用については、その条約により国内源泉所得とされたものをもつてこれに対応するこれらの号に掲げる国内源泉所得とみなす。

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

(国内源泉所得の範囲の細目)

(Details of Scope of Domestic Source Income)

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

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

第二章 非居住者の納税義務

Chapter II Tax Liability of Nonresidents

第一節 通則

Section 1 General Rules

(非居住者に対する課税の方法)

(Method of Taxation for Nonresidents)

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

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

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

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

二 国内において建設、据付け、組立てその他の作業又はその作業の指揮監督の役務

の提供（以下この条において「建設作業等」という。）を一年を超えて行う非居住者（前号に該当する者を除く。） 次に掲げる国内源泉所得

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

イ 第六十一条第一号から第三号まで（国内源泉所得）に掲げる国内源泉所得

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

ロ 第六十一条第四号から第十二号までに掲げる国内源泉所得のうち、その非居住者が国内において行う建設作業等に係る事業に帰せられるもの

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

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

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

イ 第六十一条第一号から第三号までに掲げる国内源泉所得

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

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

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

四 前三号に掲げる非居住者以外の非居住者 次に掲げる国内源泉所得

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

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

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

ロ 第六十一条第二号及び第三号に掲げる国内源泉所得

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

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

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

一 前項第二号又は第三号に掲げる非居住者 第百六十一条第四号から第十二号までに掲げる国内源泉所得のうち、前項第二号に規定する建設作業等に係る事業又は同項第三号に規定する代理人等を通じて行う事業に帰せられるもの以外のもの

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

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

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

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

第二節 非居住者に対する所得税の総合課税

Section 2 Tax on Aggregate Income for Nonresidents

第一款 課税標準、税額等の計算

Subsection 1 Calculation of the Tax Base, the Amount of Tax, etc.

(総合課税に係る所得税の課税標準、税額等の計算)

(Calculation of the Tax Base, the Amount of Income Tax, etc. for Tax on Aggregate Income)

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

Article 165 The tax base and the amount of income tax imposed on a nonresident listed in the items of paragraph (1) of the preceding Article with respect to

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

第二款 申告、納付及び還付

Subsection 2 Filing of Returns, Payment and Refunds

(申告、納付及び還付)

(Filing of Returns, Payment and Refunds)

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

Article 166 The provisions of Part II, Chapter V (Filing of Returns, Payment and Refunds for Residents) shall apply mutatis mutandis to the filing of a return, payment and refund of income tax in the case of tax on aggregate income for nonresidents. In this case: in Article 120, paragraph (3), item (iii) (Income Tax Returns), the term "resident" shall be deemed to be replaced with "nonresident, or a nonresident who performs operations both in and outside Japan," and the term "withholding certificates" shall be deemed to be replaced with "withholding certificates, or detailed statements of revenue and expenditure specified by Ordinance of the Ministry of Finance"; in Article 120, paragraph (4), the phrase "resident who performs operations" shall be deemed to be replaced with "nonresident who performs operations in Japan"; in Article 143 (Blue Returns), the phrase "performs operations" shall be deemed to be replaced with "performs operations in Japan"; Article 144 (Application for Approval to File a Blue Return) and Article 147 (Where There Has Been Deemed Approval to File a Blue Return), the phrase "commenced operations" shall be deemed to be replaced with "commenced operations in Japan."

第三款 更正の請求の特例

Subsection 3 Special Provisions on Requests for Reassessment

(更正の請求の特例)

(Special Provisions on Requests for Reassessment)

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

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

第四款 更正及び決定

Subsection 4 Reassessment and Determination

(更正及び決定)

(Reassessment and Determination)

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

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

第三節 非居住者に対する所得税の分離課税

Section 3 Separate Income Taxation for Nonresidents

(分離課税に係る所得税の課税標準)

(Income Tax Base for Separate Taxation)

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

Article 169 With respect to domestic source income specified in the items of Article 164, paragraph (2) (Method of Taxation for Nonresidents) earned by a nonresident, income tax shall be imposed separately from the nonresident's other income, and the tax base of such income tax shall be the amount of said

domestic source income receivable (in the case of domestic source income listed in any of the following items: the amount specified in the relevant item):

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

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

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

(ii) Dividends, etc. listed in Article 161, item (v), which are dividends of the surplus of bearer shares, etc. (meaning dividends of surplus prescribed in Article 24, paragraph (1) (Dividend Income)) or a distribution of profits based on a bearer beneficiary certificate of an investment trust (excluding a bond investment trust and a publicly offered bond investment trust) or trust that issues specified beneficiary certificates: The amount received

三 第百六十一条第八号ロに掲げる年金 その支払を受けるべき年金の額から六万円にその支払を受けるべき年金の額に係る月数を乗じて計算した金額を控除した金額

(iii) Pensions listed in Article 161, item (viii), (b): The amount of pension receivable, after deducting therefrom the amount calculated by multiplying 60,000 yen by the number of months corresponding to said amount of pension receivable

四 第百六十一条第九号に掲げる賞金 その支払を受けるべき金額から五十万円を控除した金額

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

五 第百六十一条第十号に掲げる年金 同号に規定する契約に基づいて支払を受けるべき金額から当該契約に基づいて払い込まれた保険料又は掛金の額のうちその支払を受けるべき金額に対応するものとして政令で定めるところにより計算した金額を控除した金額

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

(分離課税に係る所得税の税率)

(Tax Rate for Income Tax for Separate Taxation)

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

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

（退職所得についての選択課税）

(Voluntary Taxation on Retirement Income)

第七十一条 第六十九条（課税標準）に規定する非居住者が第六十一条第八号ハ（居住者として行つた勤務に基因する退職手当等）の規定に該当する退職手当等（第三十条第一項（退職所得）に規定する退職手当等をいう。以下この節において同じ。）の支払を受ける場合には、その者は、前条の規定にかかわらず、当該退職手当等について、その支払の基因となつた退職（その年中に支払を受ける当該退職手当等が二以上ある場合には、それぞれの退職手当等の支払の基因となつた退職）を事由としてその年中に支払を受ける退職手当等の総額を居住者として受けたものとみなして、これに第三十条及び第八十九条（税率）の規定を適用するものとした場合の税額に相当する金額により所得税を課されることを選択することができる。

Article 171 Where a nonresident prescribed in Article 169 (Tax Base) receives payment of a retirement allowance, etc. (meaning a retirement allowance, etc. as prescribed in Article 30, paragraph (1) (Retirement Income); hereinafter the same shall apply in this Section) that falls under the provisions of Article 161, item (viii), (c) (Retirement Allowances, etc. Arising from Work Carried Out in the Capacity of a Resident), the nonresident may, notwithstanding the provisions of the preceding Article, opt to have income tax imposed on the nonresident based on the amount equivalent to the amount of tax calculated by deeming that the nonresident has received, in the capacity of a resident, the total amount of the retirement allowance, etc. to be received within the relevant year by reason of the nonresident's retirement causing the payment of said retirement allowance, etc. (in the case where there is more than one retirement allowance, etc. to be received within the relevant year: by reason of the nonresident's retirement causing the payment of each retirement allowance, etc.), and applying the provisions of Article 30 and Article 89 (Tax Rate) to said total amount.

（給与等につき源泉徴収を受けない場合の申告納税等）

(Tax Payment with Special Return in the Case of No Withholding on Salaries, etc.)

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

Article 172 (1) Where a nonresident prescribed in Article 169 (Tax Base) receives payment of salaries or remuneration listed in Article 161, item (viii), (a) or (c) (Salaries, etc. Arising from Work Carried Out in Japan), and the provisions of Part IV, Chapter V (Withholding on the Income of Nonresidents or Corporations) do not apply to said salaries or remuneration, the nonresident shall, except where the nonresident may file a return pursuant to the provisions of the following Article, file a return to the district director of the tax office no later than March 15 of the year following the relevant year (in the case where the nonresident ceases to have the nonresident's residence in Japan before that date: no later than the day on which the nonresident ceases to have a residence), stating the following matters:

一 その年中に支払を受ける第百六十一条第八号イ又はハに掲げる給与又は報酬の額のうち次編第五章の規定の適用を受けない部分の金額（当該適用を受けない部分の金額のうち前条に規定する退職手当等の額があり、かつ、当該退職手当等につき同条の選択をする場合には、当該退職手当等の額を除く。）及び当該金額につき第百七十条（税率）の規定を適用して計算した所得税の額

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

二 前号に規定する給与又は報酬の額のうち、その年の中途において国内に居所を有しないこととなつたことにより提出するこの項の規定による申告書に記載すべき部分の金額がある場合には、当該金額及び当該金額につき第百七十条の規定を適用して計算した所得税の額

(ii) In the case where any portion of the amount of salaries or remuneration prescribed in the preceding item shall be stated in a return to be filed pursuant to the provisions of this paragraph due to the fact that the nonresident has ceased to have the nonresident's residence in Japan before the end of the relevant year: Said portion of the amount, and the amount of

income tax calculated by applying the provisions of Article 170 thereto

三 第一号に掲げる所得税の額から前号に掲げる所得税の額を控除した金額

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

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

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

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

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

一 その年中に支払を受ける退職手当等の総額（前条の規定の適用がある部分の金額に限る。）及び当該総額につき同条の規定を適用して計算した所得税の額

(i) The total amount of the retirement allowance, etc. to be received within the relevant year (limited to the portion of the amount subject to the provisions of the preceding Article), and the amount of income tax calculated by applying the provisions of said Article to said total amount

二 その年中に支払を受ける退職手当等につき次編第五章の規定により徴収された又は徴収されるべき所得税の額がある場合には、その所得税の額（当該退職手当等の額のうちに、その年の中途において国内に居所を有しないこととなつたことにより提出する前項の規定による申告書に記載すべき部分の金額がある場合には、当該金額につき第七十条の規定を適用して計算した所得税の額を含む。）

(ii) In the case where there is any amount of income tax that has been withheld or is to be withheld pursuant to the provisions of Part IV, Chapter V, with respect to the retirement allowance, etc. to be received within the relevant year: Said amount of income tax (in the case where any portion of the amount of said retirement allowance, etc. shall be stated in a return to be filed pursuant to the provisions of the preceding paragraph due to the fact that the person has ceased to have the person's residence in Japan before the end of the relevant year, the amount of income tax calculated by applying the provisions of Article 170 to said portion of the amount shall be included)

三 第一号に掲げる所得税の額から前号に掲げる所得税の額を控除した金額

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

四 第一号に掲げる退職手当等の総額の支払者別の内訳及びその支払者の氏名又は名称及び住所若しくは居所又は本店若しくは主たる事務所の所在地

(iv) The breakdown of the total amount of the retirement allowance, etc. listed in item (i) by payer, each payer's name, and each payer's domicile or residence or the location of each payer's head office or principal office

五 第一号に掲げる所得税の額の計算の基礎

(v) The basis of the calculation of the amount of income tax listed in item (i)

3 第一項の規定による申告書を提出した非居住者は、当該申告書の提出期限までに、同項第三号に掲げる金額（前項の規定の適用を受ける者については、当該金額と同項第三号に掲げる金額との合計額）に相当する所得税を国に納付しなければならない。

(3) A nonresident who has filed a return pursuant to the provisions of paragraph (1) shall pay income tax equivalent to the amount listed in item (iii) of said paragraph (in the case of a person subject to the provisions of the preceding paragraph: the sum of said amount and the amount listed in item (iii) of said paragraph) to the State by the deadline of filing said return.

（退職所得の選択課税による還付）

(Refund Due to Voluntary Taxation on Retirement Income)

第百七十三条 第百六十九条（課税標準）に規定する非居住者がその支払を受ける第百七十一条（退職所得についての選択課税）に規定する退職手当等につき次編第五章（非居住者又は法人の所得に係る源泉徴収）の規定の適用を受ける場合において、当該退職手当等につき同条の選択をするときは、その者は、当該退職手当等に係る所得税の還付を受けるため、その年の翌年一月一日（同日前に同条に規定する退職手当等の総額が確定した場合には、その確定した日）以後に、税務署長に対し、次に掲げる事項を記載した申告書を提出することができる。

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

一 前条第二項第一号に掲げる退職手当等の総額及び所得税の額

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

二 前条第二項第二号に掲げる所得税の額

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

Article

三 前号に掲げる所得税の額から第一号に掲げる所得税の額を控除した金額

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

四 前条第二項第四号及び第五号に掲げる事項その他財務省令で定める事項

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

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

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

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

(3) In the case referred to in the preceding paragraph, where any portion of the amount of income tax listed in paragraph (1), item (ii) as stated in the return set forth in the preceding paragraph (limited to the income tax to be withheld pursuant to the provisions of Part IV, Chapter V) has not yet been paid, the portion of the amount of refund pursuant to the provisions of the preceding paragraph which corresponds to said unpaid portion of income tax shall not be paid until the relevant income tax payment is completed.

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

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

possible).

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

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

第三章 法人の納税義務

Chapter III Tax Liability of Corporations

第一節 内国法人の納税義務

Section 1 Tax Liability of Domestic Corporations

(内国法人に係る所得税の課税標準)

(Tax Base for a Domestic Corporation's Income Tax)

第百七十四条 内国法人に対して課する所得税の課税標準は、その内国法人が国内において支払を受けるべき次に掲げるものの額（第十号に掲げる賞金については、その額から政令で定める金額を控除した残額）とする。

Article 174 The tax base for income tax to be imposed on a domestic corporation shall be the amounts listed as follows that the domestic corporation receives in Japan (with regard to the monetary award listed in item (x), the amount that remains after deducting therefrom the amount specified by Cabinet Order):

一 第二十三条第一項（利子所得）に規定する利子等

(i) Interest, etc. as prescribed in Article 23, paragraph (1) (Interest Income)

二 第二十四条第一項（配当所得）に規定する配当等

(ii) Dividends, etc. as prescribed in Article 24, paragraph (1) (Dividend Income)

三 定期積金に係る契約に基づく給付補てん金（当該契約に基づく給付金のうちその給付を受ける金銭の額から当該契約に基づき払い込んだ掛金の額の合計額を控除した残額に相当する部分をいう。）

(iii) Compensation for periodic deposits based on contracts related to installment deposits (meaning the portion of compensation monies based on said contracts that is equivalent to the amount that remains after deducting, from the balloon payment amount to be compensated for, the sum of installment deposits to be paid in accordance with said contracts)

四 銀行法（昭和五十六年法律第五十九号）第二条第四項（定義等）の契約に基づく給付補てん金（当該契約に基づく給付金のうちその給付を受ける金銭の額から当該契約に基づき払い込むべき掛金の額として政令で定めるものの合計額を控除した残額に相当する部分をいう。）

(iv) Compensation for periodic deposits Monies for payment based on contracts as set forth in Article 2, paragraph (4) (Definitions, etc.) of the Bank Act (Act No. 59 of 1981) (meaning the portion of compensation monies based on said

contracts that is equivalent to the amount that remains after deducting, from the balloon payment amount to be compensated for, the sum of the amounts specified by Cabinet Order as installment deposits to be paid in accordance with said contracts)

五 抵当証券法（昭和六年法律第十五号）第一条第一項（証券の交付）に規定する抵当証券に基づき締結された当該抵当証券に記載された債権の元本及び利息の支払等に関する事項を含む契約として政令で定める契約により支払われる利息

(v) Interest to be paid based on contracts as specified by Cabinet Order as contracts concluded based on the mortgage securities prescribed in Article 1, paragraph (1) (Delivery of Securities) of the Mortgage Securities Act (Act No. 15 of 1931) and which contain matters concerning payment, etc. of the principal and interest of the claims entered in said mortgage securities

六 金その他の貴金属その他これに類する物品で政令で定めるものの買入れ及び売戻しに関する契約で、当該契約に定められた期日において当該契約に定められた金額により当該物品を売り戻す旨の定めがあるものに基づく利益（当該物品の当該売戻しをした場合の当該金額から当該物品の買入れに要した金額を控除した残額をいう。）

(vi) Profits based on contracts concerning the purchase and sellback of gold, other precious metals, or any other equivalent articles as specified by Cabinet Order that sets forth that said articles shall be sold back at the prices specified by said contracts as of the dates specified by said contracts (meaning the amount that remains after deducting the amounts required for the purchase of said articles from the amounts of said articles in the case of selling them back as specified by the contracts)

七 外国通貨で表示された預貯金でその元本及び利子をあらかじめ約定した率により本邦通貨又は当該外国通貨以外の外国通貨に換算して支払うこととされているものの差益（当該換算による差益として政令で定めるものをいう。）

(vii) Margins arising from deposits and savings in a foreign currency, whose principal and interest are to be paid by converting them to the Japanese yen or a foreign currency other than said first foreign currency at the rate agreed upon in advance

八 生命保険契約若しくは損害保険契約又はこれらに類する共済に係る契約で保険料又は掛金を一時に支払うこと（これに準ずる支払方法として政令で定めるものを含む。）その他政令で定める事項をその内容とするもののうち、保険期間又は共済期間（以下この号において「保険期間等」という。）が五年以下のもの及び保険期間等が五年を超えるものでその保険期間等の初日から五年以内に解約されたものに基づく差益（これらの契約に基づく満期保険金、満期返戻金若しくは満期共済金又は解約返戻金の金額からこれらの契約に基づき支払った保険料又は掛金の額の合計額を控除した金額として政令で定めるところにより計算した金額をいう。）

(viii) Margins based on a life insurance contract, non-life insurance contract or any other contract of mutual aid similar to these insurance, which provides

for that the premiums or installment deposits shall be paid in a lump sum (including other payment method specified by Cabinet Order as being equivalent thereto) and that the term of insurance or mutual aid (hereinafter referred to as "term of insurance, etc." in this item) shall be not more than five years, or based on a contract whose term of insurance, etc. exceeds five years and has been canceled within five years from the first day of said term of insurance, etc. (meaning the amount calculated, as specified by Cabinet Order, as the amount that remains after deducting the sum of premiums or installment deposits already paid based on these contracts from the amount of maturity proceeds, return on maturity, mutual aid monies at maturity, or cancellation returns based on these contracts)

九 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。第一百七十六条第二項（信託財産に係る利子等の課税の特例）において同じ。）に基づく利益の分配

(ix) Distributions of profits under a silent partnership contract (including a contract specified by Cabinet Order as being equivalent thereto; the same shall apply in Article 176, paragraph (2) (Special Provisions on Taxation of Interest, etc. from Trust Property))

十 馬主が受ける競馬の賞金で政令で定めるもの

(x) Monetary awards from horse racing to be received by a horse owner specified by Cabinet Order

(信託財産に係る利子等の課税の特例)

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

第一百七十六条 第七条第一項第四号（内国法人の課税所得の範囲）及び前二条の規定は、内国法人である信託会社（金融機関の信託業務の兼営等に関する法律により同法第一条第一項（兼営の認可）に規定する信託業務を営む同項に規定する金融機関を含む。次項において「内国信託会社」という。）が、その引き受けた証券投資信託（国内にある営業所に信託されたものに限る。）の信託財産に属する公社債、合同運用信託、投資信託若しくは特定受益証券発行信託の受益権、社債的受益権、株式又は出資（以下この項において「公社債等」という。）につき国内において第二十三条第一項（利子所得）に規定する利子等（以下この条において「利子等」という。）又は第二十四条第一項（配当所得）に規定する配当等（以下この条において「配当等」という。）の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該利子等又は配当等については、適用しない。

Article 176 (1) In the case where a trust company which is a domestic corporation (including a financial institution, as prescribed in Article 1, paragraph (1) (Approval for Additional Operations) of the Act on Additional Operation, etc. of Trust Business by Financial Institutions, that is engaged in a trust business as prescribed in said paragraph; referred to as a "domestic trust

company" in the following paragraph) has caused the person who pays interest, etc. as prescribed in Article 23, paragraph (1) (Interest Income) (hereinafter referred to as "interest, etc." in this Article) or dividends, etc. as prescribed in Article 24, paragraph (1) (Dividend Income) (hereinafter referred to as a "dividends, etc." in this Article) in Japan, with regard to the public and corporate bonds, jointly operated cash trust, investment trust, beneficial rights of a specified trust that issues beneficiary certificates, company bond-type beneficial rights, shares or capital contributions (hereinafter referred to as "public and corporate bonds, etc." in this paragraph) that are included in the trust property under a securities investment trust for which the trust company has accepted the position of trustee, to record, in the books that the person keeps, the fact that said public and corporate bonds, etc. are included in said trust property, as well as any other matters specified by Ordinance of the Ministry of Finance, the provisions of Article 7, paragraph (1), item (iv) (Scope of Taxable Income of Domestic Corporations) and the preceding two paragraphs shall not apply to said interest, etc. or dividends, etc. to be paid during the period when the recordation of said matters regarding said public and corporate bonds, etc. remains in the books.

2 第七条第一項第四号及び前二条の規定は、内国信託会社が、その引き受けた第十三条第三項第二号（信託財産に属する資産及び負債並びに信託財産に帰せられる収益及び費用の帰属）に規定する退職年金等信託（国内にある営業所に信託されたものに限る。）の信託財産に属する公社債、合同運用信託、投資信託若しくは特定受益証券発行信託の受益権、社債的受益権、株式、出資又は匿名組合契約に基づく権利（以下この項において「公社債等」という。）につき国内において利子等、配当等又は第七十四条第九号（内国法人に係る所得税の課税標準）に掲げる利益の分配の支払をする者の備え付ける帳簿に、当該公社債等が当該信託財産に属する旨その他財務省令で定める事項の登載を受けている場合には、当該公社債等についてその登載を受けている期間内に支払われる当該利子等、配当等又は利益の分配については、適用しない。

(2) In the case where a domestic trust company has caused the person who pays interest, etc., dividends, etc., or distributes profits as listed in Article 174, item (ix) (Tax Base for a Domestic Corporation's Income Tax) in Japan, with regard to the public and corporate bonds, jointly operated cash trust, investment trust, beneficial rights of a specified trust that issues beneficiary certificates, company bond-type beneficial rights, shares, capital contributions, or rights based on a silent partnership contract (hereinafter referred to as "public and corporate bonds, etc." in this paragraph) that are included in the trust property under a retirement pension trust (limited to a retirement pension trust that has been entrusted with a place of business located in Japan) as prescribed in Article 13, paragraph (3), item (ii) (Attribution of Assets and Liabilities in Trust Property and Proceeds and Expenses to Be Attributable to Trust Property) for which the trust company has accepted the position of trustee, to

record, in the books that the person keeps, the fact that said public and corporate bonds, etc. are included in said trust property, as well as any other matters specified by Ordinance of the Ministry of Finance, the provisions of Article 7, paragraph (1), item (iv) and the preceding two paragraphs shall not apply to said interest, etc., dividends, etc. or distribution of profits to be paid during the period when the recordation of said matters regarding said public and corporate bonds, etc. remains in the books.

- 3 内国法人がその引き受けた第十三条第三項第一号に規定する集団投資信託（国内にある営業所に信託されたものに限る。以下この条において「集団投資信託」という。）の信託財産について納付した所得税（外国の法令により課される所得税に相当する税で政令で定めるものを含む。次項において同じ。）の額は、政令で定めるところにより、当該集団投資信託の収益の分配に係る所得税の額から控除する。
- (3) The amount of income tax paid by a domestic corporation, with regard to trust property under a group investment trust (limited to a group investment trust that has been entrusted with a place of business located in Japan; hereinafter referred to as a "group investment trust" in this Article) as prescribed in Article 13, paragraph (3), item (i) for which the trust company has accepted the position of trustee (including any other tax imposed under foreign laws or regulations that is equivalent to income tax and specified by Cabinet Order; the same shall apply in the following paragraph) shall be deducted from the amount of income tax related to the distribution of proceeds from said group investment trust, as specified by Cabinet Order.
- 4 前項の規定により控除すべき集団投資信託の信託財産について納付した所得税の額は、当該集団投資信託の収益の分配の額の計算上、当該収益の分配の額に加算する。
- (4) The amount of income tax paid with regard to trust property under a group investment trust, which is to be deducted pursuant to the provisions of the preceding paragraph, shall be added to the amount of distribution of proceeds from said group investment trust in the calculation of the amount of said distribution of proceeds.

第二節 外国法人の納税義務

Section 2 Tax Liability of Foreign Corporations

(外国法人に係る所得税の課税標準)

(Tax Base for a Foreign Corporation's Income Tax)

第百七十八条 外国法人に対して課する所得税の課税標準は、その外国法人が支払を受けるべき第百六十一条第一号の二から第七号まで及び第九号から第十二号まで（国内源泉所得）に掲げる国内源泉所得（その外国法人が法人税法第百四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる者である場合には第百六十一条第一号の三から第七号まで及び第九号から第十二号までに掲げるものに限るものとし、政令で定めるものを除く。）の金額（第百六十九条第一号、第二号、第四号及び第五号

(分離課税に係る所得税の課税標準)に掲げる国内源泉所得については、これらの規定に定める金額)とする。

Article 178 The tax base for income tax imposed on a foreign corporation shall be the amount of domestic source income listed in Article 161, items (i)-2 to (vii) and items (ix) to (xii) (Domestic Source Income) to be received by the foreign corporation (in the case where the foreign corporation is one listed in Article 141, item (iv) of the Corporation Tax Act (Foreign Corporations Without a Permanent Establishment in Japan), the tax base shall be limited to the amount of domestic source income listed in Article 161, items (i)-3 to (vii) and items (ix) to (xii), and excluding that specified by Cabinet Order) (in the case of domestic source income listed in Article 169, item (i), item (ii), item (iv) and item (v) (Income Tax Base for Separate Taxation): the amount specified in these provisions).

(外国法人に係る所得税の税率)

(Tax Rate for a Foreign Corporation's Income Tax)

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

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

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

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

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

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

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

(iii) Domestic source income listed in Article 161, item (iv) and item (xi): The amount calculated by multiplying the amount of domestic source income (in

the case of domestic source income listed in Article 169, item (i): The amount specified in said item) by a tax rate of 15 percent

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

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

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

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

(i) A corporation that falls under the category of foreign corporation listed in Article 141, item (i) of the Corporation Tax Act (Foreign Corporations With a Permanent Establishment in Japan) (in the case of a corporation that is a partner under a partnership contract prescribed in Article 161, item (i)-2

(Domestic Source Income) (including a person similar thereto who is specified by Cabinet Order; hereinafter referred to a "partner corporation" in this paragraph): limited to such corporation specified by Cabinet Order):

Domestic source income listed in Article 161, items (i)-2 to (iii), item (vi), item (vii), item (ix) or item (x) (in the case of the consideration prescribed in Article 161, item (i)-3: limited to such domestic source income related to consideration to be attributable to the trust property under a trust prescribed in the proviso of Article 13, paragraph (1) (Attribution of Assets and Liabilities in Trust Property and Profits and Expenses to Be Attributable to Trust Property) that has been entrusted with a business office located in Japan)

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

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

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

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

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

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

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

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

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

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

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

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

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

6 第一項に規定する証明書は、次に掲げる場合には、その効力を失う。

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

一 当該証明書につき所轄税務署長が定めた有効期限を経過したとき。

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

二 前項の規定による公示があつたとき。

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

(信託財産に係る利子等の課税の特例)

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

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

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

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

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

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

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

3 外国法人がその引き受けた集団投資信託（第七十六條第三項に規定する集団投資信託をいう。以下この条において同じ。）の信託財産について納付した所得税（外国の法令により課される所得税に相当する税で同項に規定する政令で定めるものを含む。次項において同じ。）の額は、政令で定めるところにより、当該集団投資信託の収益の分配に係る所得税の額から控除する。

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

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

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

第四編 源泉徴収

Part IV Withholding

第一章 利子所得及び配当所得に係る源泉徴収

Chapter I Withholding for Interest Income and Dividend Income

(源泉徴収義務)

(Withholding Obligation)

第百八十一条 省略

Article 181 (1) Omitted

2 配当等（投資信託（公社債投資信託及び公募公社債等運用投資信託を除く。）又は特定受益証券発行信託の収益の分配を除く。）については、支払の確定した日から一年を経過した日までにその支払がされない場合には、その一年を経過した日においてその支払があつたものとみなして、前項の規定を適用する。

(2) In the case where dividends, etc. (excluding the distribution of proceeds from an investment trust (excluding a bond investment trust and publicly offered bond investment trust) or a specified trust that issues beneficiary certificates) has not been paid by the day on which one year has elapsed from the day on which the payment was determined, the provisions of the preceding paragraph shall apply by deeming that the payment was made as of said day on which one year had elapsed.

（徴収税額）

(The Amount to Be Withheld)

第百八十二条 前条の規定により徴収すべき所得税の額は、次の各号の区分に応じ当該各号に掲げる金額とする。

Article 182 The amount of income tax to be withheld pursuant to the provisions of the preceding Article shall be the amount listed in each of the following items for the category set forth in the relevant item:

一 利子等 その金額に百分の十五の税率を乗じて計算した金額

(i) Interest, etc.: The amount calculated by multiplying the amount of interest, etc. by a tax rate of 15%

二 配当等 その金額に百分の二十の税率を乗じて計算した金額

(ii) Dividends, etc.: The amount calculated by multiplying the amount of dividends, etc. by a tax rate of 20%

第二章 給与所得に係る源泉徴収

Chapter II Withholding for Employment Income

第一節 源泉徴収義務及び徴収税額

Section 1 Withholding Obligation and the Amount to Be Withheld

（源泉徴収義務）

(Withholding Obligation)

第百八十三条 省略

Article 183 (1) Omitted

2 法人の法人税法第二条第十五号（定義）に規定する役員に対する賞与については、支払の確定した日から一年を経過した日までにその支払がされない場合には、その一年を経過した日においてその支払があつたものとみなして、前項の規定を適用する。

(2) In the case where the bonus for a corporation's officers as prescribed in

Article 2, item (xv) (Definitions) of the Corporation Tax Act has not been paid by the day on which one year has elapsed from the day on which the payment was determined, the provisions of the preceding paragraph shall apply by deeming that the payment was made as of said day on which one year has elapsed.

第五章 非居住者又は法人の所得に係る源泉徴収

Chapter V Withholding on the Income of Nonresidents or Corporations

(源泉徴収義務)

(Withholding Obligation)

第二百十二条 非居住者に対し国内において第六十一条第一号の二から第十二号まで（国内源泉所得）に掲げる国内源泉所得（その非居住者が第六十四条第一項第四号（国内に恒久的施設を有しない非居住者）に掲げる者である場合には第六十一条第一号の三から第十二号までに掲げるものに限るものとし、政令で定めるものを除く。）の支払をする者又は外国法人に対し国内において同条第一号の二から第七号まで若しくは第九号から第十二号までに掲げる国内源泉所得（その外国法人が法人税法第四十一条第四号（国内に恒久的施設を有しない外国法人）に掲げる者である場合には第六十一条第一号の三から第七号まで又は第九号から第十二号までに掲げるものに限るものとし、第一百八十条第一項（国内に恒久的施設を有する外国法人の受ける国内源泉所得に係る課税の特例）又は第一百八十条の二第一項若しくは第二項（信託財産に係る利子等の課税の特例）の規定に該当するもの及び政令で定めるものを除く。）の支払をする者は、その支払の際、これらの国内源泉所得について所得税を徴収し、その徴収の日の属する月の翌月十日までに、これを国に納付しなければならない。

Article 212 (1) A person who pays a nonresident, in Japan, domestic source income listed in Article 161, items (i)-2 to (xii) (in the case where the nonresident falls under the category listed in Article 164, paragraph (1), item (iv) (Nonresidents Without a Permanent Establishment in Japan): limited to domestic source income listed in Article 161, items (i)-3 to (xii), and excluding that specified by Cabinet Order) or a person who pays a foreign corporation, in Japan, domestic source income listed in Article 161, items (i)-2 to (vii) or items (ix) to (xii) (in the case where the foreign corporation falls under the category listed in Article 141, item (iv) of the Corporation Tax Act (Foreign Corporations Without a Permanent Establishment in Japan): limited to domestic source income listed in Article 161, items (i)-3 to (vii) or items (ix) to (xii), and excluding the one that falls under the provisions of Article 180, paragraph (1) (Special Provisions on Taxation on Domestic Source Income Received by Foreign Corporations With a Permanent Establishment in Japan) or Article 180-2, paragraph (1) or paragraph (2) (Special Provisions on Taxation of Interest, etc. from Trust Property) and that specified by Cabinet Order) shall,

at the time of payment, withhold income tax with respect to said domestic source income, and pay it to the State no later than the tenth day of the month following the month that includes the date of withholding.

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

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

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

(3) A person who pays a domestic corporation, in Japan, interest, etc., dividends, etc., compensation for periodic deposits, profits, margin profits, distribution of profits or monetary award listed in the items of Article 174 (Tax Base for a Domestic Corporation's Income Tax) (excluding those that fall under the provisions of Article 176, paragraph (1) or paragraph (2) (Special Provisions on Taxation of Interest, etc. from Trust Property)) shall, at the time of payment, withhold income tax with respect to said interest, etc., dividends, etc., compensation for periodic deposits, profits, margin profits, distribution of profits or monetary award, and pay it to the State no later than the tenth day of the month following the month that includes the date of withholding.

- 4 第八十一条第二項（配当等の支払があつたものとみなす場合）の規定は第一項又は前項の規定を適用する場合について、第八十三条第二項（賞与の支払があつたものとみなす場合）の規定は第一項の規定を適用する場合についてそれぞれ準用する。

(4) The provisions of Article 181, paragraph (2) (Where There Has Been Deemed Payment of Dividends, etc.) shall apply mutatis mutandis in the case where the provisions of paragraph (1) or the preceding paragraph shall apply, and the provisions of Article 183, paragraph (2) (Where There Has Been Deemed Payment of Bonus) shall apply mutatis mutandis in the case where paragraph

(1) shall apply.

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

(5) With respect to domestic source income listed in Article 161, item (i)-2 to be distributed as prescribed in said paragraph, in the case where a nonresident or foreign corporation that is a partner engaged in a partnership contract prescribed in said item (including a person similar thereto who is specified by Cabinet Order) receives monies or any other assets (hereinafter referred to as "monies, etc." in this paragraph) as the domestic source income arising during the accounting period specified in said partnership contract or any other period similar thereto (in the case where such period is longer than one year: each term set by dividing the period by one year each since the first day of the period (including the last term that is shorter than one year, if any); hereinafter referred to as the "accounting period" in this paragraph), the provisions of this Act shall be applied by deeming that the person who makes said distribution makes payment of the domestic source income, and deeming that payment has been made as of the day on which said monies, etc. have been paid (in the case where the monies, etc. pertaining to the domestic source income have not yet been paid within two months from the day following the end of the accounting period: as of the last day of the two-month period).

(徴収税額)

(Amount of Tax to be Withheld)

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

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

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

- (i) Domestic source income prescribed in paragraph (1) of the preceding Article (excluding those listed in the following item and item (iii)): The amount calculated by multiplying the amount of domestic source income (in the case of the domestic source income listed in each of the following sub-items: the amount specified in the relevant sub-item) by a tax rate of 20 percent:
- イ 第六十一条第八号ロ（国内源泉所得）に掲げる年金 その支払われる年金の額から六万円にその支払われる年金の額に係る月数を乗じて計算した金額を控除した残額
- (a) Pensions listed in Article 161, item (viii), (b) (Domestic Source Income): The amount that remains after deducting, from the amount of pension to be paid, the amount calculated by multiplying 60,000 yen by the number of months corresponding to said amount of pension to be paid
- ロ 第六十一条第九号に掲げる賞金 その金額（金銭以外のもので支払われる場合には、その支払の時における価額として政令で定めるところにより計算した金額）から五十万円を控除した残額
- (b) Monetary awards listed in Article 161, item (ix): The amount that remains after deducting 500,000 yen from the amount of monetary award (in the case where monetary award is paid in assets other than monies: the amount calculated pursuant to the method specified by Cabinet Order as the value of the property at the time of payment)
- ハ 第六十一条第十号に掲げる年金 同号に規定する契約に基づいて支払われる年金の額から当該契約に基づいて払い込まれた保険料又は掛金の額のうちその支払われる年金の額に対応するものとして政令で定めるところにより計算した金額を控除した残額
- (c) Pensions listed in Article 161, item (x): The amount that remains after deducting, from the amount of pension to be paid under the contract prescribed in said item, the amount of insurance premiums or installment deposits paid under the relevant contract, which is calculated by the method specified by Cabinet Order as the amount corresponding to said amount of pension to be paid
- ニ 第六十一条第一号の三に掲げる国内源泉所得 その金額に百分の十の税率を乗じて計算した金額
- (ii) Domestic source income listed in Article 161, item (i)-3: The amount calculated by multiplying the amount of domestic source income by a tax rate of ten percent
- 三 第六十一条第四号及び第十一号に掲げる国内源泉所得 その金額に百分の十五の税率を乗じて計算した金額
- (iii) Domestic source income listed in Article 161, item (iv) and item (xi): The amount calculated by multiplying the amount of each of these by a tax rate of 15 percent.
- 2 前条第三項の規定により徴収すべき所得税の額は、次の各号の区分に応じ当該各号

に定める金額とする。

- (2) The amount of income tax to be withheld pursuant to the provisions of paragraph (3) of the preceding Article shall be the amount specified by each of the following items for the category set forth in the relevant item:
- 一 前条第三項に規定する利子等、給付補てん金、利息、利益又は差益 その金額に百分の十五の税率を乗じて計算した金額
 - (i) Interest, etc., compensation for periodic deposits, profits or margin profits prescribed in paragraph (3) of the preceding Article: The amount calculated by multiplying the amount of each of these by a tax rate of 15 percent
 - 二 前条第三項に規定する配当等又は利益の分配 その金額に百分の二十の税率を乗じて計算した金額
 - (ii) Dividends, etc. or distribution of profits prescribed in paragraph (3) of the preceding Article: The amount calculated by the amount of each of these by a tax rate of 20 percent
 - 三 前条第三項に規定する賞金 その金額（金銭以外のもので支払われる場合には、その支払の時における価額として政令で定めるところにより計算した金額）から政令で定める金額を控除した残額に百分の十の税率を乗じて計算した金額
 - (iii) Monetary awards prescribed in paragraph (3) of the preceding Article: The amount calculated by deducting the amount specified by Cabinet Order from the amount of monetary award (in the case where monetary award is paid in assets other than monies: the amount calculated pursuant to the method specified by Cabinet Order as the value of the property at the time of payment), and then multiplying the result by a tax rate of ten percent

（源泉徴収を要しない非居住者の国内源泉所得）

(Domestic Source Income of Nonresidents that Is Exempt from Withholding)

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

Article 214 (1) Where a person listed in each of the following items who satisfies the requirements specified by Cabinet Order and who receives payment of domestic source income specified in the relevant item has obtained, as specified by Cabinet Order, a certificate issued by the competent district director with jurisdiction over the place for tax payment, certifying that the person who receives said payment satisfies said requirements and that the domestic source income to be received falls under the category of domestic source income

specified in the relevant item, and the person has presented the certificate to the person who pays the domestic source income, the person who makes payment, notwithstanding the provisions of Article 212, paragraph (1) (Withholding Obligation), shall not be required to withhold and pay income tax from the domestic source income to be paid to the person who has presented the certificate while the certificate remains valid:

一 第六十四条第一項第一号（国内に恒久的施設を有する非居住者）に掲げる非居住者に該当する者（第六十一条第一号の二（国内源泉所得）に規定する組合契約を締結している組合員（これに類する者で政令で定めるものを含む。）である者（以下この項において「組合員である者」という。）にあつては、政令で定めるものに限る。） 第六十一条第一号の二、第二号、第三号、第六号、第七号、第八号イ（給与に係る部分を除く。）又は第十号に掲げる国内源泉所得（政令で定めるものを除く。）

(i) A person who falls under the category of nonresident listed in Article 164, paragraph (1), item (i) (Nonresidents With a Permanent Establishment in Japan) (in the case of a person who is a partner engaged in a partnership contract prescribed in Article 161, item (i)-2 (Domestic Source Income) (including a person similar thereto who is specified by Cabinet Order; hereinafter referred to as a "partner individual" in this paragraph); limited to such person specified by Cabinet Order): Domestic source income listed in Article 161, item (i)-2, item (ii), item (iii), item (vi), item (vii), item (viii), (a) (excluding the part pertaining to salaries) or (x) (excluding that specified by Cabinet Order)

二 第六十四条第一項第二号に掲げる非居住者に該当する者（組合員である者にあつては、政令で定めるものに限る。） 前号に定める国内源泉所得のうち、その者が国内において行う同項第二号に規定する建設作業等に係る事業に帰せられるもの

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

三 第六十四条第一項第三号に掲げる非居住者に該当する者（組合員である者にあつては、政令で定めるものに限る。） 第一号に定める国内源泉所得のうち、その者が国内において同項第三号に規定する代理人等を通じて行う事業に帰せられるもの

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

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

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

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

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

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

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

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

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

the Ministry of Finance.

6 第一項に規定する証明書は、次に掲げる場合には、その効力を失う。

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

一 当該証明書につき納税地の所轄税務署長が定めた有効期限を経過したとき。

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

二 前項の規定による公示があつたとき。

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

(非居住者の人的役務の提供による給与等に係る源泉徴収の特例)

(Special Provisions on Withholding on Salaries, etc. from the Provision of Personal Services by Nonresidents)

第二百十五条 国内において第百六十一条第二号（国内源泉所得）に規定する事業を行う非居住者又は外国法人が同号に掲げる対価につき第二百十二条第一項（源泉徴収義務）の規定により所得税を徴収された場合には、政令で定めるところにより、当該非居住者又は外国法人が当該所得税を徴収された対価のうちから当該事業のために人的役務の提供をする非居住者に対してその人的役務の提供につき支払う第百六十一条第八号イ又はハに掲げる給与又は報酬について、その支払の際、同項の規定による所得税の徴収が行われたものとみなす。

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

別表第一 公共法人等の表（第四条、第十一条関係）

Appended Table 1 Table of Public Corporations, etc. (Re. Art. 4 and 11)

名称 Name	根拠法 Governing Act
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<p>医療法人（医療法（昭和二十三年法律第二百五号）第四十二条の二第一項（社会医療法人）に規定する社会医療法人に限る。）</p> <p>Medical care corporations (limited to social medical care corporations as prescribed in Article 42-2, paragraph (1) (Social Medical Care Corporations) of the Medical Care Act (Act No. 205 of 1948))</p>	<p>医療法</p> <p>Medical Care Act</p>
<p>沖縄振興開発金融公庫</p> <p>Okinawa Development Finance Corporation</p>	<p>沖縄振興開発金融公庫法（昭和四十七年法律第三十一号）</p> <p>Okinawa Development Finance Corporation Act (Act No. 31 of 1972)</p>
<p>貸金業協会</p> <p>Financial Services Association</p>	<p>貸金業法（昭和五十八年法律第三十二号）</p> <p>Money Lending Business Act (Act No. 32 of 1983)</p>
<p>学校法人（私立学校法第六十四条第四項（専修学校及び各種学校）の規定により設立された法人を含む。）</p> <p>School corporations (including a corporation established pursuant to the provisions of Article 64, paragraph (4) (Special Training Colleges and Miscellaneous Schools) of the Private School Act</p>	<p>私立学校法</p> <p>Private School Act</p>
<p>株式会社日本政策金融公庫</p> <p>Japan Finance Corporation</p>	<p>会社法及び株式会社日本政策金融公庫法（平成十九年法律第五十七号）</p> <p>Companies Act and Japan Finance Corporation Act (Act No. 57 of 2007)</p>
<p>企業年金基金</p> <p>Corporate pension funds</p>	<p>確定給付企業年金法</p> <p>Defined-Benefit Corporate Pension Act</p>
<p>企業年金連合会</p> <p>Pension Fund Associations</p>	<p>厚生年金保険法</p> <p>Social Pension Insurance Act</p>
<p>危険物保安技術協会</p> <p>Hazardous Materials Safety Techniques Associations</p>	<p>消防法（昭和二十三年法律第百八十六号）</p> <p>Fire Services Act (Act No. 186 of 1948)</p>
<p>行政書士会</p> <p>Administrative Scrivener Association</p>	<p>行政書士法（昭和二十六年法律第四号）</p> <p>Administrative Scrivener Act (Act No. 4 of 1951)</p>
<p>漁業共済組合</p> <p>Fishing Industry Mutual Aid Associations</p>	<p>漁業災害補償法（昭和三十九年法律第百五十八号）</p>

漁業共済組合連合会 Federations of Fishing Industry Mutual Aid Association	Act on Compensation for Disasters in the Fishing Industry (Act No. 158 of 1964)
漁業信用基金協会 Fishing Industry Credit Guarantee Fund Associations	中小漁業融資保証法（昭和二十七年法 律第三百四十六号） Act on Loan Security for Small and Medium Sized Fishing Businesses (Act No. 346 of 1952)
漁船保険組合 Fishing Vessel Insurance Associations	漁船損害等補償法（昭和二十七年法律 第二十八号）
漁船保険中央会 Central Society of Fishing Vessel Insurance Associations	Act on Compensation for Damages Related to Fishing Vessels (Act No. 28 of 1952)
勤労者財産形成基金 Asset-Building Funds for Wage Earners	勤労者財産形成促進法（昭和四十六年 法律第九十二号） Act on the Promotion of Asset- Building Funds for Wage Earners (Act No. 92 of 1971)
軽自動車検査協会 Light Motor Vehicle Inspection Organization	道路運送車両法（昭和二十六年法律第 百八十五号） Act on Over-the-Road Shipping Vehicles (Act No. 185 of 1951)
健康保険組合 Health Insurance Societies	健康保険法 Health Insurance Act
健康保険組合連合会 National Federation of Health Insurance Societies	
原子力発電環境整備機構 Nuclear Waste Management Organization of Japan	特定放射性廃棄物の最終処分に関する 法律（平成十二年法律第百十七号） Act on the Final Disposal of Designated Radioactive Waste (Act No. 117 of 2000)
高圧ガス保安協会 High Pressure Gas Safety Institute of Japan	高圧ガス保安法（昭和二十六年法律第 二百四号） High Pressure Gas Safety Act (Act No. 204 of 1951)
広域臨海環境整備センター Regional Offshore Environmental Improvement Centers	広域臨海環境整備センター法（昭和五 十六年法律第七十六号） Act on Regional Offshore Environmental Improvement Centers (Act No. 76 of 1981)
公益財団法人 Incorporated public interest foundations	一般社団法人及び一般財団法人に関す る法律（平成十八年法律第四十八号）

公益社団法人 Incorporated public interest associations	及び公益社団法人及び公益財団法人の認定等に関する法律（平成十八年法律第四十九号） Act on General Incorporated Associations and General Incorporated Foundations (Act No.48 of 2006) and Act on Authorization of Incorporated Public Interest Incorporated Associations and Incorporated Public Interest Incorporated Foundations (Act No. 49 of 2006)
厚生年金基金 Social pension funds	厚生年金保険法 Social Pension Insurance Act
更生保護法人 Juridical persons for offenders rehabilitation	更生保護事業法（平成七年法律第八十六号） Offenders Rehabilitation Services Act (Act No. 86 of 1995)
港務局 Port authorities	港湾法 Ports and Harbors Act
小型船舶検査機構 Japan Craft Inspection Organization	船舶安全法（昭和八年法律第十一号） Ship Safety Act (Act No. 11 of 1933)
国家公務員共済組合 Mutual Aid Associations of National Public Service Personnel	国家公務員共済組合法 Act on Mutual Aid Associations of National Public Service Personnel
国家公務員共済組合連合会 Federation of Mutual Aid Associations of National Public Service Personnel	
国際観光振興会 Japan National Tourist Organization	国際観光振興会法（昭和三十四年法律第三十九号） Act on the Japan National Tourist Organization (Act No. 39 of 1959)
国民健康保険組合 National Health Insurance Societies	国民健康保険法 National Health Insurance Act
国民健康保険団体連合会 Federation of National Health Insurance Societies	
国民年金基金 National Pension Funds	国民年金法 National Pension Act
国民年金基金連合会 National Pension Fund Association	
国立大学法人 National university corporations	国立大学法人法（平成十五年法律第一百十二号） National University Corporation Act (Act No. 112 of 2003)

市街地再開発組合 Urban renewal associations	都市再開発法（昭和四十四年法律第三十八号） Urban Renewal Act (Act No. 38 of 1969)
自動車安全運転センター Japan Safe Driving Center	自動車安全運転センター法（昭和五十年法律第五十七号） Act on the Japan Safe Driving Center (Act No. 57 of 1975)
司法書士会 Shiho-Shoshi Lawyers' Associations	司法書士法（昭和二十五年法律第九十七号） Judicial Scrivener Act (Act No. 197 of 1950)
社会福祉法人 Social welfare corporations	社会福祉法（昭和二十六年法律第四十五号） Social Welfare Act (Act No. 45 of 1951)
社会保険診療報酬支払基金 Health Insurance Claims Review & Reimbursement Services	社会保険診療報酬支払基金法 Act on Health Insurance Claims Review & Reimbursement Services
社会保険労務士会 Certified Social Insurance and Labour Consultant Associations	社会保険労務士法（昭和四十三年法律第八十九号） Act on Certified Social Insurance and Labour Consultant Associations (Act No. 89 of 1968)
宗教法人 Religious corporations	宗教法人法（昭和二十六年法律第二百二十六号） Religious Corporations Act (Act No. 126 of 1951)
住宅街区整備組合 Residential area development associations	大都市地域における住宅及び住宅地の供給の促進に関する特別措置法（昭和五十年法律第六十七号） Act on Special Measures to Promote the Supply of Houses and Housing Lands in Urban Districts (Act No. 67 of 1975)
酒造組合 Sake brewers' associations	酒税の保全及び酒類業組合等に関する法律（昭和二十八年法律第七号） Act on the Maintenance of the Liquor Tax and on Liquor Business Associations (Act No. 7 of 1953)
酒造組合中央会 Japan Sake Brewers' Association	
酒造組合連合会 Federation of Sake Brewers' Associations	
酒販組合 Liquor merchants' associations	
酒販組合中央会 All Japan Liquor Merchants' Association	

酒販組合連合会 Federation of Liquor Merchants' Associations	
商工会 Commercial associations	商工会法（昭和三十五年法律第八十九号） Commercial Associations Act (Act No. 89 of 1960)
商工会議所 Chambers of Commerce	商工会議所法（昭和二十八年法律第四百四十三号） Chambers of Commerce Act (Act No. 143 of 1953)
商工会連合会 Central Federation of Societies of Commerce and Industry	商工会法 Commercial Associations Act
商工組合（組合員に出資をさせないものに限る。） Commercial and industrial associations (limited to associations that do not require members to make contributions)	中小企業団体の組織に関する法律（昭和三十二年法律第八十五号） Act on the Organization of Small Business Associations (Act No. 185 of 1957)
商工組合連合会（会員に出資をさせないものに限る。） Federation of commercial and industrial associations (limited to associations that do not require members to make contributions)	
商品先物取引協会 Commodity futures associations	商品取引所法 Commodity Exchange Act
消防団員等公務災害補償等共済基金 Mutual Aid Fund for Official Casualties and Retirement of Volunteer Firefighters	消防団員等公務災害補償等責任共済等に関する法律（昭和三十一年法律第一百七号） Act on the Mutual Aid Association for Liability for Official Casualties and Retirement of Volunteer Firefighters (Act No. 107 of 1956)
職員団体等（法人であるものに限る。） Employee organizations (limited to organizations that are corporations)	職員団体等に対する法人格の付与に関する法律（昭和五十三年法律第八十号） Act on Granting of Juridical Personality to Employee Organizations, etc. (Act No. 80 of 1978)
職業訓練法人 Vocational training corporations	職業能力開発促進法 Act for the Promotion of Human Resources Development

信用保証協会 Credit Guarantee Corporations	信用保証協会法（昭和二十八年法律第百九十六号） Credit Guarantee Corporations Act (Act No. 196 of 1953)
水害予防組合 Flood Prevention Associations	水害予防組合法（明治四十一年法律第五十号） Flood Prevention Association Act (Act No. 50 of 1908)
水害予防組合連合 Federation of Flood Prevention Associations	
生活衛生同業組合（組合員に出資をさせないものに限る。） Environmental Health Industry Associations (limited to associations that do not require members to make contributions)	生活衛生関係営業の運営の適正化及び振興に関する法律（昭和三十二年法律第百六十四号） Act on Coordination and Improvement of the Environmental Health Industry (Act No. 164 of 1957)
生活衛生同業組合連合会（会員に出資をさせないものに限る。） Federation of Environmental Health Industry Associations (limited to associations that do not require members to make contributions)	
税理士会 Certified Public Tax Accountants' Associations	税理士法（昭和二十六年法律第二百三十七号） Act on Certified Public Tax Accountants (Act No. 237 of 1951)
石炭鉱業年金基金 Coal Mining Pension Fund	石炭鉱業年金基金法 Act on Coal Mining Pension Funds
船員災害防止協会 Association for Accident Prevention Among Seafarers	船員災害防止活動の促進に関する法律（昭和四十二年法律第六十一号） Act on Promotion of Activities to Prevent Accidents Among Seafarers (Act No. 61 of 1967)
全国健康保険協会 Japan Health Insurance Association	健康保険法 Health Insurance Act
全国市町村職員共済組合連合会 National Federation of Mutual Aid Associations for Municipal Personnel	地方公務員等共済組合法 Act on Mutual Aid Associations for Regional Public Officers, etc.
全国社会保険労務士会連合会 All Japan Federation of Certified Social Insurance and Labour Consultant Associations	社会保険労務士法 Act on Public Consultants on Social and Labour Insurance
全国農業会議所 National Chamber of Agriculture	農業委員会等に関する法律（昭和二十六年法律第八十八号） Act on Agricultural Commissions, etc. (Act No. 88 of 1951)

損害保険料率算出団体 Non-life insurance rating groups	損害保険料率算出団体に関する法律 (昭和二十三年法律第九十三号) Act on Non-Life Insurance Rating Groups (Act No. 193 of 1948)
大学共同利用機関法人 Corporate inter-university research institutes	国立大学法人法 National University Corporation Act
地方議会議員共済会 Mutual aid associations for members of regional assemblies	地方公務員等共済組合法 Act on Mutual Aid Associations for Regional Public Officers, etc.
地方競馬全国協会 National Association of Racing	競馬法 (昭和二十三年法律第一百五十八 号) Act on Horse Racing (Act No. 158 of 1948)
地方公営企業等金融機構 Japan Finance Organization for Municipal Enterprises	地方公営企業等金融機構法 (平成十九 年法律第六十四号) Act on the Japan Finance Organization for Municipal Enterprises
地方公共団体 Regional governments	地方自治法 (昭和二十二年法律第六十七 号) Regional Autonomy Act (Act No. 67 of 1947)
地方公務員共済組合 Mutual Aid Associations of Prefectural Government Personnel	地方公務員等共済組合法 Act on Mutual Aid Associations for Regional Public Officers, etc.
地方公務員共済組合連合会 Pension Fund Association for Local Government Officials	
地方公務員災害補償基金 Fund for Local Government Employees' Accident Compensation	地方公務員災害補償法 (昭和四十二年 法律第二百一十一号) Act on Compensation for Accidents Involving Local Public Officers (Act No. 121 of 1967)
地方住宅供給公社 Regional public housing corporations	地方住宅供給公社法 (昭和四十年法律 第二百二十四号) Act on Regional Public Housing Corporations (Act No. 124 of 1965)
地方道路公社 Regional public road corporations	地方道路公社法 (昭和四十五年法律第 八十二号) Act on Regional Public Road Corporations (Act No. 82 of 1970)
地方独立行政法人 Regional incorporated administrative agencies	地方独立行政法人法 (平成十五年法律 第百十八号) Act on Regional Incorporated Administrative Agencies (Act No. 118 of 2003)

中央職業能力開発協会 Japan Vocational Ability Development Association	職業能力開発促進法 Act for the Promotion of Human Resources Development
中央労働災害防止協会 Japan Industrial Safety and Health Association	労働災害防止団体法（昭和三十九年法律第百十八号） Act for the Prevention of Industrial Accidents Act (Act No. 118 of 1964)
中小企業団体中央会 Federation of Small Business Associations	中小企業等協同組合法（昭和二十四年法律第百八十一号） Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949)
投資者保護基金 Investor Protection Funds	金融商品取引法 Financial Instruments and Exchange Act
独立行政法人（その資本金の額若しくは出資の金額の全部が国若しくは地方公共団体の所有に属しているもの、国若しくは地方公共団体以外の者に対し利益若しくは剰余金の分配その他これに類する金銭の分配を行わないもの又はこれらに類するものとして、財務大臣が指定したものに限る。） Incorporated administrative agencies (limited to agencies designated by the Minister of Finance as those, the whole amount of whose stated capital or capital contributions are owned by the national or local governments, those who do not distribute their profits, surplus or any other money equivalent thereto to persons other than the national or local governments, or those equivalent thereto)	独立行政法人通則法（平成十一年法律第百三号）及び同法第一条第一項（目的等）に規定する個別法 Act on General Rules for Incorporated Administrative Agencies (Act No. 103 of 1999) and the individually governing Acts prescribed in Article 1, paragraph (1) (Purpose, etc.) of said Act
土地開発公社 Public land development corporations	公有地の拡大の推進に関する法律（昭和四十七年法律第六十六号） Act on Advancement of Expansion of Public Lands (Act No. 66 of 1972)
土地改良区 Land improvement districts	土地改良法（昭和二十四年法律第百九十五号） Land Improvement Act (Act No. 195 of 1949)
土地改良区連合 Unified land improvement districts	
土地改良事業団体連合会 Federation of Land Improvement Associations	

土地家屋調査士会 Associations of land and house investigators	土地家屋調査士法（昭和二十五年法律 第二百二十八号） Land and House Investigators Act (Act No. 228 of 1950)
土地区画整理組合 Land readjustment associations	土地区画整理法（昭和二十九年法律第 百十九号） Land Readjustment Act (Act No. 119 of 1954)
都道府県職業能力開発協会 Prefectural Vocational Ability Development Associations	職業能力開発促進法 Act for the Promotion of Human Resources Development
都道府県農業会議 Prefectural agricultural councils	農業委員会等に関する法律 Act on Agricultural Committees, etc.
日本行政書士会連合会 Japan Federation of Gyoseishoshi Lawyers' Associations	行政書士法 Administrative Scrivener Act
日本勤労者住宅協会 Japan Workers' Housing Association	日本勤労者住宅協会法（昭和四十一年 法律第百三十三号） Act on the Japan Workers' Housing Association (Act No. 133 of 1966)
日本下水道事業団 Japan Sewage Works Agency	日本下水道事業団法（昭和四十七年法 律第四十一号） Act on the Japan Sewerage Works Agency (Act No. 41 of 1972)
日本公認会計士協会 Japanese Institute of Certified Public Accountants	公認会計士法 Certified Public Accountants Act
日本司法支援センター Japan Legal Support Center (Houterasu)	総合法律支援法（平成十六年法律第七 十四号） Comprehensive Legal Support Act (Act No. 74 of 2004)
日本司法書士会連合会 Japan Federation of Shiho-Shoshi Lawyers' Associations	司法書士法 Judicial Scrivener Act
日本商工会議所 Japan Chamber of Commerce and Industry	商工会議所法 Chambers of Commerce Act
日本消防検定協会 Japan Fire Equipment Inspection Institute	消防法 Fire Services Act
日本私立学校振興・共済事業団 Promotion and Mutual Aid Corporation for Private Schools of Japan	日本私立学校振興・共済事業団法（平 成九年法律第四十八号） Act on the Promotion and Mutual Aid Corporation for Private Schools of Japan (Act No. 48 of 1997)
日本税理士会連合会 Japan Federation of Certified Public Tax Accountants' Associations	税理士法 Certified Public Tax Accountants Act

日本赤十字社 Japanese Red Cross Society	日本赤十字社法（昭和二十七年法律第三百五号） Act on the Japanese Red Cross Society (Act No. 305 of 1952)
日本中央競馬会 Japan Racing Association	日本中央競馬会法（昭和二十九年法律第二百五号） Act on the Japan Racing Association (Act No. 205 of 1954)
日本電気計器検定所 Japan Electric Meters Inspection Corporation	日本電気計器検定所法（昭和三十九年法律第百五十号） Act on the Japan Electric Meters Inspection Corporation (Act No. 150 of 1964)
日本土地家屋調査士会連合会 Japan Federation of Land and House Investigators' Associations	土地家屋調査士法 Land and House Investigators Act
日本弁護士連合会 Japan Federation of Bar Associations	弁護士法（昭和二十四年法律第二百五号） Attorneys Act (Act No. 205 of 1949)
日本弁理士会 Japan Patent Attorneys Association	弁理士法（平成十二年法律第四十九号） Patent Attorneys Act (Act No. 49 of 2000)
日本放送協会 Japan Broadcasting Corporation	放送法（昭和二十五年法律第百三十二号） Broadcasting Act (Act No. 132 of 1950)
日本水先人会連合会 Japan Federation of Pilots' Associations	水先法（昭和二十四年法律第百二十一号） Pilotage Act (Act No. 121 of 1949)
認可金融商品取引業協会 Associations of approved financial instruments firms	金融商品取引法 Financial Instruments and Exchange Act
農業共済組合 Agricultural mutual relief associations	農業災害補償法（昭和二十二年法律第百八十五号） Agricultural Disaster Compensation Act (Act No. 185 of 1947)
農業共済組合連合会 Federation of Agricultural Mutual Relief Associations	
農業協同組合中央会 Central Union of Agricultural Cooperatives	農業協同組合法 Agricultural Co-operatives Act

<p>農業協同組合連合会（医療法第三十一条（公的医療機関の定義）に規定する公的医療機関に該当する病院又は診療所を設置するもので政令で定める要件を満たすものとして財務大臣が指定をしたものに限る。）</p> <p>Federation of Agricultural Cooperatives (limited to cooperatives that establish hospitals or clinics as prescribed in Article 31 (Definition of Public Medical Institutions) of the Medical Care Act and are designated by the Minister of Finance as those meeting the requirements specified by Cabinet Order)</p>	
<p>農業信用基金協会 Agriculture Credit Guarantee Fund Association</p>	<p>農業信用保証保険法（昭和三十六年法律第二百四号） Agricultural Credit Guarantee Insurance Act (Act No. 204 of 1961)</p>
<p>農水産業協同組合貯金保険機構 Agricultural and Fishing Industry Cooperative Savings Insurance Corporation</p>	<p>農水産業協同組合貯金保険法（昭和四十八年法律第五十三号） Agricultural and Fishing Industry Cooperative Savings Insurance Act (Act No. 53 of 1973)</p>
<p>負債整理組合 Partnerships for debt settlement</p>	<p>農村負債整理組合法（昭和八年法律第二十一号） Act on Partnerships for Debt Settlement in Agricultural Communities (Act No. 21 of 1933)</p>
<p>弁護士会 Bar associations</p>	<p>弁護士法 Attorneys Act</p>
<p>保険契約者保護機構 Insurance Policyholders' Protection Corporations</p>	<p>保険業法 Insurance Business Act</p>
<p>水先人会 Pilots' associations</p>	<p>水先法 Pilotage Act</p>
<p>輸出組合（組合員に出資をさせないものに限る。） Exporters' associations (limited to associations that do not require members to make contributions)</p>	<p>輸出入取引法（昭和二十七年法律第二百九十九号） Export and Import Transactions Act (Act No. 299 of 1952)</p>
<p>輸入組合（組合員に出資をさせないものに限る。） Importers' associations (limited to associations that do not require members to make contributions)</p>	

預金保険機構 Deposit Insurance Corporation of Japan	預金保険法（昭和四十六年法律第三十 四号） Deposit Insurance Act (Act No. 34 of 1971)
労働組合（法人であるものに限る。） Labor unions (limited to unions that are corporations)	労働組合法（昭和二十四年法律第七 十四号） Labor Union Act (Act No. 174 of 1949)
労働災害防止協会 Industrial Safety and Health Association	労働災害防止団体法[@ PAGE * MERGEFORMAT 1@] Act on Organizations for the Prevention of Industrial Accidents[@@]