

法人税法施行規則（外国法人関連部分） Regulation for Enforcement of the Corporation Tax Act (Limited to the provisions related to foreign corporations)

(昭和四十年三月三十一日大蔵省令第十二号)
(Order of the Ministry of Finance No. 12 of March 31, 1965)

第二編 内国法人の法人税

Part II Corporation Tax for Domestic Corporations

第一章 各事業年度の所得に対する法人税

Chapter I Corporation Tax on Income for Each Business Year

第二節 税額の計算

Section 2 Calculation of the Amount of Tax

(外国税額控除の対象とならない外国法人税の額の計算に係る総収入金額等)
(Gross Revenue, etc. Related to Calculation of the Amount of Foreign
Corporation Tax That Is Not Eligible for a Foreign Tax Credit)

第二十九条 令第百四十二条の三第二項第二号（外国税額控除の対象とならない外国法人税の額）に規定する同項第一号に規定する総収入金額の合計額に相当する金額として財務省令で定める金額は、第一号に掲げる金額と第二号に掲げる金額との合計額から第三号に掲げる金額を控除した金額とする。

Article 29 (1) The amount specified by Ministry of Finance Order as the amount equivalent to the sum of the gross revenue prescribed in Article 142-3, paragraph (2), item (i) (Amount of Foreign Corporation Tax That Is Not Eligible for a Foreign Tax Credit) of the Order, prescribed in item (ii) of the same paragraph, is to be the amount obtained by deducting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 令第百四十二条の三第二項に規定する納付事業年度（以下この条において「納付事業年度」という。）及び同項に規定する前二年内事業年度（以下この条において「前二年内事業年度」という。）の総収入金額（当該総収入金額のうちに有価証券及び固定資産（以下この号において「資産」という。）の譲渡に係る収入金額がある場合には、当該収入金額から当該資産の譲渡の直前の帳簿価額を控除した残額を当該資産に係る収入金額とみなして、当該総収入金額を算出するものとする。次項において同じ。）の合計額

(i) the sum of the gross revenue for the payable business year prescribed in Article 142-3, paragraph (2) of the Order (hereinafter referred to as the "payable business year" in this Article) and the business years within the preceding two years prescribed in the same paragraph (hereinafter referred to as the "business years within the preceding two years" in this Article)

(where the gross revenue contains any revenue from the transfer of securities and fixed assets (hereinafter referred to as "assets" in this item), the gross revenue is to be calculated by deeming that the amount that remains after deducting, from the amount of revenue, the book value of the assets immediately prior to the transfer to be the revenue pertaining to the assets; the same applies in the following paragraph);

二 納付事業年度及び前二年内事業年度の責任準備金の戻入額及び支払備金の戻入額の合計額

(ii) the sum of the reversal of liability reserves and the reversal of reserves for outstanding claims for the payable business year and the business years within the preceding two years;

三 納付事業年度及び前二年内事業年度の支払保険金、支払年金、支払給付金、解約その他の返戻金、支払再保険料、保険金据置支払金、責任準備金の繰入額（当該繰入額のうち令第二十一条第二項第一号イ（経済的な性質が利子に準ずるもの）に規定する保険料積立金に係る利子に相当する部分の金額（次項において「予定利子」という。）を除く。）、支払備金の繰入額及び保険契約者配当準備金の繰入額（当該繰入額のうち同号ロに規定する利子、配当その他の資産の収益から成る部分の金額を除く。）の合計額

(iii) the sum of insurance monies paid, pensions paid, benefits paid, refunds on cancellation or any other refunds, reinsurance premiums paid, payments of deferred insurance money, additions to liability reserves (excluding the portion of those additions that is equivalent to the interest pertaining to the insurance reserves prescribed in Article 21, paragraph (2), item (i), (a) (Amount Whose Economic Nature is Equivalent to That of Interest) of the Order (referred to as the "assumed interest" in the following paragraph)), additions to reserves for outstanding claims, and additions to reserves for insurance policyholder dividends (excluding the portion of those additions that consists of interest, dividends, or any other proceeds from assets set forth in (b) of the same item) for the payable business year and the business years within the preceding two years.

2 令百四十二条の三第二項第三号に規定する同項第一号に規定する総収入金額の合計額に相当する金額として財務省令で定める金額は、第一号に掲げる金額と第二号に掲げる金額との合計額から第三号に掲げる金額を控除した金額とする。

(2) The amount specified by Ministry of Finance Order as the amount equivalent to the sum of the gross revenue prescribed in Article 142-3, paragraph (2), item (i) of the Order, prescribed in item (iii) of the same paragraph, is to be the amount obtained by deducting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 納付事業年度及び前二年内事業年度の同項第一号に規定する総収入金額の合計額

(i) the sum of the gross revenue prescribed in item (i) of the preceding paragraph for the payable business year and the business years within the

preceding two years;

二 納付事業年度及び前二年内事業年度の責任準備金の戻入額及び支払備金の戻入額の合計額

(ii) the sum of the reversal of liability reserves and the reversal of reserves for outstanding claims for the payable business year and the business years within the preceding two years;

三 納付事業年度及び前二年内事業年度の支払保険金、満期返戻金、解約その他の返戻金、支払再保険料、責任準備金の繰入額（当該繰入額のうち予定利子の額に準ずる金額を除く。）及び支払備金の繰入額の合計額

(iii) the sum of the insurance monies paid, refunds at maturity, refunds on cancellation and any other refunds, reinsurance premiums paid, additions to liability reserves (excluding the portion of those additions which is equivalent to the amount of assumed interest), and additions to reserves for outstanding claims for the payable business year and the business years within the preceding two years.

3 令第百四十二条の三第二項第四号に規定する売上総利益の額の合計額として財務省令で定める金額は、納付事業年度及び前二年内事業年度の棚卸資産の販売による収入金額の合計額（棚卸資産の販売に係る事業以外の事業の場合には、当該事業に係る収入金額の合計額）から同号に規定する売上総原価の額の合計額を控除した金額とする。

(3) The amount specified by Ministry of Finance Order as the sum of the gross profit margins prescribed in Article 142-3, paragraph (2), item (iv) of the Order is to be the amount obtained by deducting the sum of the gross costs of goods sold as prescribed in the same item from the sum of the revenue from the sale of inventories (in the case of business other than business related to the sale of inventories, the sum of the revenue from that business) for the payable business year and the business years within the preceding two years.

4 令第百四十二条の三第二項第四号に規定する売上総原価の額の合計額として財務省令で定める金額は、納付事業年度及び前二年内事業年度の棚卸資産の原価の額の合計額（棚卸資産の販売に係る事業以外の事業の場合には、これに準ずる原価の額又は費用の額の合計額）とする。

(4) The amount specified by Ministry of Finance Order as the sum of the gross costs of goods sold prescribed in Article 142-3, paragraph (2), item (iv) of the Order is to be the sum of the costs of inventories (in the case of business other than business related to the sale of inventories, the sum of the costs or expenses equivalent thereto) for the payable business year and the business years within the preceding two years.

（適格分割等が行われた場合の特例の適用に関する届出書の記載事項）

(Matters for Entry in a Written Notification Concerning the Application of Special Provisions Where a Qualified Company Split Has Been Effected)

第二十九条の二 法第六十九条第六項（外国税額の控除）に規定する財務省令で定める

事項は、次に掲げる事項とする。

Article 29-2 The matters specified by Ministry of Finance Order prescribed in Article 69, paragraph (6) (Foreign Tax Credit) of the Act are the following:

一 法第六十九条第五項の規定の適用を受けようとする内国法人の名称及び納税地並びに代表者の氏名

(i) the name and the place of tax payment of the domestic corporation seeking application of the provisions of Article 69, paragraph (5) of the Act, and the name of the representative thereof;

二 法第六十九条第六項に規定する適格分割等（次号において「適格分割等」という。）に係る同項に規定する分割法人等（当該分割法人等が連結子法人に該当する場合には、当該分割法人等及び当該分割法人等に係る連結親法人）の名称及び納税地又は本店若しくは主たる事務所の所在地並びに代表者の氏名

(ii) the name of the split corporation, etc. prescribed in Article 69, paragraph (6) of the Act involved in the qualified company split, etc. prescribed in the same paragraph (referred to as the "qualified company split, etc." in the following item) (where the split corporation, etc. falls under the category of a consolidated subsidiary corporation, the name of the split corporation, etc. and its consolidated parent corporation), and its place of tax payment, or the location of its head office or of its principal office, and the name of the representative thereof;

三 適格分割等の日

(iii) the day of the qualified company split, etc.;

四 法第六十九条第五項（第二号又は第三号に係る部分に限る。）の規定により同項の内国法人の令第百四十六条第二項各号又は第三項各号（適格組織再編成が行われた場合の繰越控除限度額等）に定める事業年度の法第六十九条第一項に規定する控除限度額とみなされる金額及びその金額の計算に関する明細

(iv) the amount that is deemed to be the limit on a creditable amount prescribed in Article 69, paragraph (1) of the Act for the business years specified in the items of Article 146, paragraph (2) of the Order or the items of paragraph (3) of the same Article (Limit on the Amount of Carry Forward Credit, etc. in the Case of Qualified Organizational Restructuring) of the domestic corporation set forth in Article 69, paragraph (5) of the Act (limited to the part pertaining to item (ii) or item (iii)) pursuant to the provisions of the same paragraph, and a detailed statement concerning the calculation thereof;

五 法第六十九条第五項（第二号又は第三号に係る部分に限る。）の規定により同項の内国法人が令第百四十六条第二項各号又は第三項各号に定める事業年度において納付することとなつた法第六十九条第一項に規定する控除対象外国法人税の額とみなされる金額及びその金額の計算に関する明細

(v) the amount that is deemed to be the creditable amount of foreign corporation tax prescribed in Article 69, paragraph (1) of the Act which the

domestic corporation set forth in Article 69, paragraph (5) of the Act (limited to the part pertaining to item (ii) or item (iii)) paid in the business years specified in the items of Article 146, paragraph (2) of the Order or the items of paragraph (3) of the same Article pursuant to the provisions of Article 69, paragraph (5) of the Act, and a detailed statement concerning the calculation thereof;

六 その他参考となるべき事項

(vi) other matters for reference.

(外国税額控除を受けるための書類)

(Documents for Receiving a Foreign Tax Credit)

第二十九条の三 法第六十九条第十項（外国税額の控除）に規定する控除対象外国法人税の額の計算に関する明細を記載した書類その他の財務省令で定める書類は、次に掲げる書類とする。

Article 29-3 (1) The documents containing details on the calculation of the creditable amount of foreign corporation tax and any other documents specified by Ministry of Finance Order, prescribed in Article 69, paragraph (10) (Foreign Tax Credit) of the Act, are the following:

一 法第六十九条第一項の規定の適用を受けようとする外国の法令により課される税が同項に規定する外国法人税（以下この項において「外国法人税」という。）に該当することについての説明及び同条第一項に規定する控除対象外国法人税の額（以下この条及び次条において「控除対象外国法人税の額」という。）の計算に関する明細を記載した書類

(i) a document containing an explanation of the fact that the tax imposed under foreign laws or regulations for which the application of the provisions of Article 69, paragraph (1) of the Act is sought falls under the category of the foreign corporation tax prescribed in the same paragraph (hereinafter referred to as "foreign corporation tax" in this paragraph) and containing details on the calculation of the creditable amount of foreign corporation tax prescribed in paragraph (1) of the same Article (hereinafter referred to as the "creditable amount of foreign corporation tax" in this Article and the following Article);

二 法第六十九条第八項の規定の適用がある場合（次号に規定する場合を除く。）には、当該事業年度において減額された外国法人税の額につきその減額された金額及びその減額されることとなつた日並びに当該外国法人税の額が当該事業年度前の事業年度又は連結事業年度において同条第一項から第三項まで又は法第八十一条の十五第一項から第三項まで（連結事業年度における外国税額の控除）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ことについての説明及び令第五百五十条第一項（外国法人税が減額された場合の特例）に規定する減額控除対象外国法人税額（次号において「減額控除対象外国法人税額」という。）の計算に関する明細を記載した書類

(ii) where the provisions of Article 69, paragraph (8) of the Act are applied (excluding the case prescribed in the following item), a document containing, with regard to the amount of foreign corporation tax that has been reduced in the relevant business year, the amount that was reduced and the day of the reduction, as well as an explanation of the fact that the amount of foreign corporation tax has been used as the basis for calculating the amount to be credited under the provisions of paragraphs (1) to (3) of the same Article or Article 81-15, paragraphs (1) to (3) (Foreign Tax Credit in Consolidated Business Years) of the Act in the business years or consolidated business years preceding the relevant business year, and containing details on the calculation of the amount of reduced creditable foreign corporation tax prescribed in Article 150, paragraph (1) (Special Provisions where Foreign Corporation Tax Has Been Reduced) of the Order (referred to as the "amount of reduced creditable foreign corporation tax" in the following item);

三 法第六十九条第五項に規定する適格組織再編成に係る同項に規定する被合併法人等（以下この号において「被合併法人等」という。）において生じた減額控除対象外国法人税額につき、令第百五十条第四項（同条第五項の規定によりみなして適用する場合を含む。）の規定の適用がある場合には、当該被合併法人等の適格合併若しくは適格分割型分割の日の前日の属する事業年度以前の事業年度若しくは適格分社型分割等（法第六十九条第五項第三号に規定する適格分社型分割等をいう。以下この号において同じ。）の日の属する事業年度前の事業年度（以下この号において「適格組織再編成前の事業年度」という。）又は当該被合併法人等の適格合併若しくは適格分割型分割の日の前日の属する事業年度以前の連結事業年度若しくは適格分社型分割等の日の属する連結事業年度前の連結事業年度（以下この号において「適格組織再編成前の連結事業年度」という。）において減額された外国法人税の額につきその減額された金額及びその減額されることとなつた日並びに当該外国法人税の額が当該被合併法人等の当該適格組織再編成前の事業年度又は当該適格組織再編成前の連結事業年度において法第六十九条第一項から第三項まで又は第八十一条の十五第一項から第三項まで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ことについての説明及び減額控除対象外国法人税額の計算に関する明細を記載した書類

(iii) where the provisions of Article 150, paragraph (4) of the Order are applied (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (5) of the same Article) to the amount of reduced creditable foreign corporation tax that has arisen for the merged corporation, etc. prescribed in Article 69, paragraph (5) of the Act (hereinafter referred to as the "merged corporation, etc." in this item) that is involved in the qualified organizational restructuring prescribed in the same paragraph, a document containing, with regard to the amount of foreign corporation tax that has been reduced in any of the business years preceding or including the business year containing the day preceding that of the qualified merger or

qualified company split of the merged corporation, etc. or the business years preceding the business year containing the day of the qualified spin-off-type company split, etc. (meaning a qualified spin-off-type company split, etc. prescribed in Article 69, paragraph (5), item (iii) of the Act; hereinafter the same applies in this item) (hereinafter that business year is referred to as the "business year preceding the qualified organizational restructuring" in this item), or in any of the consolidated business years preceding or including the business year containing the day preceding that of the qualified merger or qualified company split of the merged corporation, etc. or the consolidated business years preceding the consolidated business year containing the day of the qualified spin-off-type company split, etc. (hereinafter that consolidated business year is referred to as the "consolidated business year preceding the qualified organizational restructuring"), the amount that was reduced and the day of the reduction, as well as an explanation of the fact that the amount of foreign corporation tax has been used as the basis for calculating the amount to be credited under the provisions of Article 69, paragraphs (1) to (3) or Article 81-15, paragraphs (1) to (3) of the Act in the business year preceding the qualified organizational restructuring or the consolidated business year preceding the qualified organizational restructuring of the merged corporation, etc., and containing details on the calculation of the amount of reduced creditable foreign corporation tax;

四 租税特別措置法第六十六条の七第一項（内国法人における特定外国子会社等の課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。以下この号及び次号において同じ。）の規定の適用を受ける場合には、同条第一項の規定の適用を受けようとする外国の法令により課される税が外国法人税に該当することについての説明及び同項の規定による控除対象外国法人税の額とみなされる金額の計算に関する明細を記載した書類

(iv) where seeking application of the provisions of Article 66-7, paragraph (1) (Foreign Tax Credit for the Taxable Amount of a Domestic Corporation's Specified Foreign Subsidiary Company, etc.) of the Act on Special Measures Concerning Taxation (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article; hereinafter the same applies in this item and the following item), a document containing an explanation of the fact that the tax being imposed under foreign laws or regulations for which application of the provisions of paragraph (1) of the same Article is sought falls under the category of foreign corporation tax, and containing details on the calculation of the amount that is deemed to be the creditable amount of foreign corporation tax as prescribed in the same paragraph;

五 当該事業年度開始の日前七年以内に開始した事業年度又は連結事業年度において租税特別措置法第六十六条の七第一項又は第六十八条の九十一第一項（連結法人に

における特定外国子会社等の個別課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。）の規定の適用を受けた場合において、その適用に係る特定外国子会社等（同法第六十六条の六第一項（内国法人に係る特定外国子会社等の課税対象金額の益金算入）又は第六十八条の九十第一項（連結法人に係る特定外国子会社等の個別課税対象金額の益金算入）に規定する特定外国子会社等をいう。）の所得に対して課される外国法人税の額で当該事業年度において減額されたものがあるときは、当該外国法人税の額につきその減額された金額及びその減額されることとなった日並びに租税特別措置法施行令（昭和三十二年政令第四十三号）第三十九条の十八第五項又は第六項（特定外国子会社等の課税対象金額に係る外国法人税が減額された場合の特例）の規定による減額があつたものとみなされる金額の計算に関する明細を記載した書類

- (v) where the provisions of Article 66-7, paragraph (1) or Article 68-91, paragraph (1) (Foreign Tax Credit for the Individually Taxable Amount of a Domestic Corporation's Specified Foreign Subsidiary Company, etc.) of the Act on Special Measures Concerning Taxation were applied (including where these provisions were applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article) in any business year or consolidated business year starting within seven years preceding the first day of the relevant business year, if any amount of foreign corporation tax being imposed on the income of the specified foreign subsidiary company, etc. (meaning a specified foreign subsidiary company, etc. as prescribed in Article 66-6, paragraph (1) (Inclusion of the Taxable Amount of a Domestic Corporation's Specified Foreign Subsidiary Company, etc. in Gross Income) or Article 68-90, paragraph (1) (Inclusion of the Individually Taxable Amount of a Consolidated Corporation's Specified Foreign Subsidiary Company, etc. in Gross Income) of the same Act) to which the provisions were applied was reduced in the relevant business year, a document containing, with regard to the amount of foreign corporation tax, the amount that was reduced and the day of the reduction, and containing details on the calculation of the amount that is deemed to have been reduced under the provisions of Article 39-18, paragraph (5) or paragraph (6) (Special Provisions where Foreign Corporation Tax on the Taxable Amount of a Specified Foreign Subsidiary Company, etc. Has Been Reduced) of the Order for Enforcement of the Act on Special Measures Concerning Taxation (Cabinet Order No. 43 of 1957);

六 租税特別措置法第六十六条の九の三第一項（特殊関係株主等である内国法人における特定外国法人の課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。以下この号及び次号において同じ。）の規定の適用を受ける場合には、同条第一項の規定の適用を受けようとする外国の法令により課される税が外国法人税に該当することについての説明及び同項の規定による控除対象外国法人税の額とみなされる金額の計算に関する明細を記載した書類

- (vi) where seeking application of the provisions of Article 66-9-3, paragraph (1)

(Foreign Tax Credit for the Taxable Amount of the Specified Foreign Corporation of a Domestic Corporation That Is a Specially-Related Shareholder, etc.) of the Act on Special Measures Concerning Taxation (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article; hereinafter the same applies in this item and the following item), a document containing an explanation of the fact that the tax being imposed under foreign laws or regulations for which the application of the provisions of paragraph (1) of the same Article is sought falls under the category of foreign corporation tax, and containing details on the calculation of the amount that is deemed to be the creditable amount of foreign corporation tax as prescribed in the same paragraph;

七 当該事業年度開始の日前七年以内に開始した事業年度又は連結事業年度において租税特別措置法第六十六条の九の三第一項又は第六十八条の九十三の三第一項（特殊関係株主等である連結法人における特定外国法人の個別課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。）の規定の適用を受けた場合において、その適用に係る特定外国法人（同法第六十六条の九の二第一項（特殊関係株主等である内国法人に係る特定外国法人の課税対象金額の益金算入）又は第六十八条の九十三の二第一項（特殊関係株主等である連結法人に係る特定外国法人の個別課税対象金額の益金算入）に規定する特定外国法人をいう。）の所得に対して課される外国法人税の額で当該事業年度において減額されたものがあるときは、当該外国法人税の額につきその減額された金額及びその減額されることとなつた日並びに租税特別措置法施行令第三十九条の二十の六第二項（特定外国法人の課税対象金額に係る外国法人税額の計算等）の規定によりその例によることとされる同令第三十九条の十八第五項又は第六項の規定による減額があつたものとみなされる金額の計算に関する明細を記載した書類

(vii) where the provisions of Article 66-9-3, paragraph (1) or Article 68-93-3, paragraph (1) (Foreign Tax Credit for the Specified Individually Taxable Amount of the Specified Foreign Corporation of a Consolidated Corporation That Is a Specially-Related Shareholder, etc.) of the Act on Special Measures Concerning Taxation were applied (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article) in any business year or consolidated business year starting within seven years preceding the first day of the relevant business year, if any amount of foreign corporation tax being imposed on the income of the specified foreign corporation (meaning a specified foreign corporation as prescribed in Article 66-9-2, paragraph (1) (Inclusion of the Taxable Amount of the Specified Foreign Corporation of a Domestic Corporation That Is a Specially-Related Shareholder, etc. in Gross Income) or Article 68-93-2, paragraph (1) (Inclusion of the Specified Individually Taxable Amount of the Specified Foreign Corporation of a Consolidated Corporation That Is a

- Specially-Related Shareholder, etc. in Gross Income) of the same Act)
 pertaining to the application was reduced in the relevant business year, a
 document containing, with regard to the amount of foreign corporation tax,
 the amount that was reduced and the day of the reduction, and containing
 details on the calculation of the amount that is deemed to have been reduced
 under the provisions of Article 39-18, paragraph (5) or paragraph (6) of the
 Order for Enforcement of the Act on Special Measures Concerning Taxation
 that are to be applicable pursuant to the provisions of Article 39-20-6,
 paragraph (2) (Calculation, etc. of the Amount of Foreign Corporation Tax for
 the Taxable Amount of a Specified Foreign Corporation) of the same Order;
- 八 第四号又は第六号に規定する税を課されたことを証するこれらの税に係る申告書
 の写し又はこれに代わるべきこれらの税に係る書類及びこれらの税が既に納付され
 ている場合にはその納付を証する書類
- (viii) a copy of the return for the tax prescribed in item (iv) or item (vi) that
 certifies that the tax has been imposed, or any alternative document related
 to the tax, and, if the tax has already been paid, a document certifying the
 payment.
- 2 法第六十九条第十項に規定する控除対象外国法人税の額を課されたことを証する書
 類その他の財務省令で定める書類は、次に掲げる書類とする。
- (2) The documents certifying that the creditable amount of foreign corporation
 tax has been imposed and other documents specified by Ministry of Finance
 Order prescribed in Article 69, paragraph (10) of the Act are the following:
- 一 前項第一号に規定する税を課されたことを証する当該税に係る申告書の写し又は
 これに代わるべき当該税に係る書類及び当該税が既に納付されている場合にはその
 納付を証する書類並びに当該税が控除対象外国法人税の額に該当する旨及び控除対
 象外国法人税の額を課されたことを証する書類
- (i) a copy of the return for the tax prescribed in item (i) of the preceding
 paragraph that certifies that the tax has been imposed, or any alternative
 document related to the tax, and, if the tax has already been paid, a
 document certifying the payment, as well as a document certifying the fact
 that the tax falls under the creditable amount of foreign corporation tax and
 that the creditable amount of foreign corporation tax has been imposed;
- 二 地方税法施行令（昭和二十五年政令第二百四十五号）第九条の七第四項ただし書
 （道府県民税の控除限度額）又は第四十八条の十三第五項ただし書（市町村民税の
 控除限度額）（同令第五十七条の二（法人の市町村民税に関する規定の都への準用
 等）において準用する場合を含む。）の規定の適用を受ける場合には、これらの規
 定による限度額の計算の基礎を証する地方税に係る申告書の写し又はこれに代わる
 べき書類
- (ii) where seeking application of the provisions of the proviso to Article 9-7,
 paragraph (4) (Limit on Creditable Amount of Prefectural Inhabitants Tax)
 or the proviso to Article 48-13, paragraph (5) (Limit on the Creditable

Amount of the Municipal Inhabitants Tax) of the Order for Enforcement of the Local Tax Act (Cabinet Order No. 245 of 1950) (including where this is applied mutatis mutandis pursuant to Article 57-2 (Application Mutatis Mutandis of Provisions on Corporations' Municipal Inhabitants Tax, etc. to Tokyo) of the same Order), a copy of the return for local tax that certifies the basis for calculation of the limit on amounts under these provisions or any alternative document.

(繰越し又は繰戻しによる外国税額の控除を受けるための書類)

(Documents for Receiving Foreign Tax Credit through Carry Forward or Carry Back)

第三十条 法第六十九条第十一項（外国税額の控除）に規定する繰越控除限度額又は繰越控除対象外国法人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の財務省令で定める書類は、次に掲げる書類とする。

Article 30 (1) The documents containing matters that should be the basis for calculating the limit on the amount of carry forward credit or the amount of foreign corporation tax subject to a carry forward credit and other documents specified by Ministry of Finance Order prescribed in Article 69, paragraph (11) (Foreign Tax Credit) of the Act are the following:

一 繰越控除限度額（法第六十九条第二項に規定する繰越控除限度額をいう。）又は繰越控除対象外国法人税額（同条第三項に規定する繰越控除対象外国法人税額をいう。）の計算の基礎となるべき事項を記載した書類

(i) a document containing matters that should be the basis for calculating the limit on the amount of carry forward credit (meaning the limit on the amount of carry forward credit as prescribed in Article 69, paragraph (2) of the Act) or the amount of foreign corporation tax subject to a carry forward credit (meaning the amount of foreign corporation tax subject to a carry forward credit as prescribed in paragraph (3) of the same Article);

二 法第六十九条第一項の規定による控除を受けるべき金額がない場合において同条第二項の規定の適用を受けようとするときにおける前条第一項各号に掲げる書類に相当する書類

(ii) documents equivalent to those listed in the items of paragraph (1) of the preceding Article where application of the provisions of Article 69, paragraph (2) of the Act is sought when there is no amount to be credited under the provisions of paragraph (1) of the same Article.

2 法第六十九条第十一項に規定する控除対象外国法人税の額を課されたことを証する書類その他の財務省令で定める書類は、次に掲げる書類とする。

(2) The documents certifying the imposition of the creditable amount of foreign corporation tax and other documents as specified by Ministry of Finance Order prescribed in Article 69, paragraph (11) of the Act are the following:

一 法第六十九条第一項の規定による控除を受けるべき金額がない場合において同条

第二項の規定の適用を受けようとするときにおける前条第二項第一号に掲げる書類に相当する書類

- (i) a document equivalent to that listed in paragraph (2), item (i) of the preceding Article where seeking the application of the provisions of Article 69, paragraph (2) of the Act when there is no amount to be credited under the provisions of paragraph (1) of the same Article;
- 二 法第六十九条第三項の規定による控除を受けるべき金額に係る控除対象外国法人税の額を課されたことを証する書類
- (ii) a document certifying that the creditable amount of foreign corporation tax related to the amount that should be credited under the provisions of Article 69, paragraph (3) of the Act has been imposed.

第一章の二 各連結事業年度の連結所得に対する法人税

Chapter I-2 Corporation Tax on Consolidated Income for Each Consolidated Business Year

第二節 税額の計算

Section 2 Calculation of the Amount of Tax

(外国税額控除の対象とならない外国法人税の額の計算に係る総収入金額等)

(Gross Revenue Related to Calculation of the Amount of Foreign Corporation Tax That Is Not Eligible for a Foreign Tax Credit)

第三十七条の四 令第百五十五条の二十七第二項第二号（外国税額控除の対象とならない外国法人税の額）に規定する同項第一号に規定する総収入金額の合計額に相当する金額として財務省令で定める金額は、第一号に掲げる金額と第二号に掲げる金額との合計額から第三号に掲げる金額を控除した金額とする。

Article 37-4 (1) The amount specified by Ministry of Finance Order as the amount equivalent to the sum of the gross revenue prescribed in Article 155-27, paragraph (2), item (i) of the Order (Amount of Foreign Corporation Tax That Is Not Eligible for Foreign Tax Credit), prescribed in item (ii) of the same paragraph, is to be the amount obtained by deducting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 令第百五十五条の二十七第二項に規定する納付連結事業年度（以下この条において「納付連結事業年度」という。）及び同項に規定する前二年内連結事業年度（以下この条において「前二年内連結事業年度」という。）の総収入金額（当該総収入金額のうちに有価証券及び固定資産（以下この号において「資産」という。）の譲渡に係る収入金額がある場合には、当該収入金額から当該資産の譲渡の直前の帳簿価額を控除した残額を当該資産に係る収入金額とみなして、当該総収入金額を算出するものとする。次項において同じ。）の合計額

- (i) the sum of the gross revenue for the payable consolidated business year as prescribed in Article 155-27, paragraph (2) of the Order (hereinafter referred to as the "payable consolidated business year" in this Article) and the

consolidated business years within the preceding two years as prescribed in the same paragraph (hereinafter referred to as the "consolidated business years within the preceding two years" in this Article) (where the gross revenue contains any revenue from the transfer of securities and fixed assets (hereinafter referred to as "assets" in this item), the gross revenue is to be calculated by deeming that the amount that remains after deducting, from the amount of revenue, the book value of the assets immediately prior to the transfer to be the revenue from the assets; the same applies in the following paragraph);

二 納付連結事業年度及び前二年内連結事業年度の責任準備金の戻入額及び支払備金の戻入額の合計額

(ii) the sum of the reversal of liability reserves and the reversal of reserves for outstanding claims for the payable consolidated business year and the consolidated business years within the preceding two years;

三 納付連結事業年度及び前二年内連結事業年度の支払保険金、支払年金、支払給付金、解約その他の返戻金、支払再保険料、保険金据置支払金、責任準備金の繰入額（当該繰入額のうち令第二十一条第二項第一号イ（経済的な性質が利子に準ずるもの）に規定する保険料積立金に係る利子に相当する部分の金額（次項において「予定利子」という。）を除く。）、支払備金の繰入額及び保険契約者配当準備金の繰入額（当該繰入額のうち同号ロに規定する利子、配当その他の資産の収益から成る部分の金額を除く。）の合計額

(iii) the sum of the insurance monies paid, pensions paid, benefits paid, refunds on cancellation or any other refunds, reinsurance premiums paid, payments of deferred insurance monies, additions to liability reserves (excluding the portion of the additions that is equivalent to interest on insurance reserves as prescribed in Article 21, paragraph (2), item (i), (a) (Amount Whose Economic Nature is Equivalent to That of Interest) of the Order (referred to as the "assumed interest" in the following paragraph)), additions to reserves for outstanding claims, and additions to reserves for insurance policyholder dividends (excluding the portion of the additions that consists of interest, dividends, or any other proceeds from assets set forth in (b) of the same item) for the payable consolidated business year and the consolidated business years within the preceding two years.

2 令第一百五十五条の二十七第二項第三号に規定する同項第一号に規定する総収入金額の合計額に相当する金額として財務省令で定める金額は、第一号に掲げる金額と第二号に掲げる金額との合計額から第三号に掲げる金額を控除した金額とする。

(2) The amount specified by Ministry of Finance Order as the amount equivalent to the sum of gross revenue as prescribed in Article 155-27, paragraph (2), item (i) of the Order, prescribed in item (iii) of the same paragraph, is to be the amount obtained by deducting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

- 一 納付連結事業年度及び前二年内連結事業年度の前項第一号に規定する総収入金額の合計額
- (i) the sum of the gross revenue as prescribed in item (i) of the preceding paragraph for the payable consolidated business year and the consolidated business years within the preceding two years;
- 二 納付連結事業年度及び前二年内連結事業年度の責任準備金の戻入額及び支払備金の戻入額の合計額
- (ii) the sum of the reversal of liability reserves and the reversal of reserves for outstanding claims for the payable consolidated business year and the consolidated business years within the preceding two years;
- 三 納付連結事業年度及び前二年内連結事業年度の支払保険金、満期返戻金、解約その他の返戻金、支払再保険料、責任準備金の繰入額（当該繰入額のうち予定利子の額に準ずる金額を除く。）及び支払備金の繰入額の合計額
- (iii) the sum of the insurance monies paid, refunds at maturity, refunds on cancellation, and any other refunds, reinsurance premiums paid, additions to liability reserves (excluding the portion of the additions that is equivalent to the amount of assumed interest), and additions to reserves for outstanding claims for the payable consolidated business year and the consolidated business years within the preceding two years.
- 3 令第百五十五条の二十七第二項第四号に規定する売上総利益の額の合計額として財務省令で定める金額は、納付連結事業年度及び前二年内事業年度の棚卸資産の販売による収入金額の合計額（棚卸資産の販売に係る事業以外の事業の場合には、当該事業に係る収入金額の合計額）から同号に規定する売上総原価の額の合計額を控除した金額とする。
- (3) The amount specified by Ministry of Finance Order as the sum of the gross profits prescribed in Article 155-27, paragraph (2), item (iv) of the Order is to be an amount obtained by deducting the sum of the gross costs of goods sold as prescribed in the same item from the sum of the revenue from the sale of inventories (for a business other than a business related to the sale of inventories, the sum of the revenue from that business) for the payable consolidated business year and the consolidated business years within the preceding two years.
- 4 令第百五十五条の二十七第二項第四号に規定する売上総原価の額の合計額として財務省令で定める金額は、納付連結事業年度及び前二年内事業年度の棚卸資産の原価の額の合計額（棚卸資産の販売に係る事業以外の事業の場合には、これに準ずる原価の額又は費用の額の合計額）とする。
- (4) The amount specified by Ministry of Finance Order as the sum of the gross costs of goods sold as prescribed in Article 155-27, paragraph (2), item (iv) of the Order is to be the sum of the costs of inventories (for a business other than a business related to the sale of inventories, the sum of the costs or expenses equivalent thereto) for the payable consolidated business year and the

consolidated business years within the preceding two years.

(適格分割等が行われた場合の特例の適用に関する届出書の記載事項)

(Matters for Entry in a Written Notification on the Application of Special Provisions Where a Qualified Company Split Has Been Effectuated)

第三十七条の五 法第八十一条の十五第六項（連結事業年度における外国税額の控除）に規定する財務省令で定める事項は、次に掲げる事項とする。

Article 37-5 The matters specified by Ministry of Finance Order prescribed in Article 81-15, paragraph (6) (Foreign Tax Credits in Consolidated Business Years) of the Act are the following:

一 法第八十一条の十五第五項（第二号又は第三号に係る部分に限る。）の規定の適用を受けようとする連結法人（当該連結法人が連結子法人である場合には当該連結法人及び当該連結法人に係る連結親法人）の名称及び納税地又は本店若しくは主たる事務所の所在地並びに代表者の氏名

(i) the name of the consolidated corporation seeking application of the provisions of Article 81-15, paragraph (5) of the Act (limited to the part pertaining to item (ii) or item (iii)) (where the consolidated corporation is a consolidated subsidiary corporation, the name of the consolidated corporation and its consolidated parent corporation), and its place of tax payment, or the location of its head office or of its principal office, and the name of the representative thereof;

二 法第八十一条の十五第六項に規定する適格分割等（次号において「適格分割等」という。）に係る同項に規定する分割法人等（当該分割法人等が連結子法人に該当する場合には、当該分割法人等及び当該分割法人等に係る連結親法人）の名称及び納税地又は本店若しくは主たる事務所の所在地並びに代表者の氏名

(ii) the name of the split corporation, etc. prescribed in Article 81-15, paragraph (6) of the Act that was involved in a qualified company split, etc. as prescribed in the same paragraph (referred to as the "qualified company split, etc." in the following item) (where the split corporation, etc. falls under the category of a consolidated subsidiary corporation, the name of the split corporation, etc. and its consolidated parent corporation), and its place of tax payment, or the location of its head office or of its principal office, and the name of the representative thereof;

三 適格分割等の日

(iii) the day of the qualified company split, etc.;

四 法第八十一条の十五第五項（第二号又は第三号に係る部分に限る。）の規定により同項の連結法人の令第百五十五条の三十四第二項各号又は第三項各号（適格組織再編成が行われた場合の個別繰越控除限度額等）に定める連結事業年度の法第八十一条の十五第一項に規定する連結控除限度個別帰属額とみなされる金額及びその金額の計算に関する明細

(iv) the amount that is deemed to be the individually attributed limit of a

consolidated creditable amount prescribed in Article 81-15, paragraph (1) of the Act for the consolidated business years specified in the items of Article 155-34, paragraph (2) of the Order or the items of paragraph (3) of the same Article (Limit on the Individual Amount of Carry Forward Credit, etc. in the Case of Qualified Organizational Restructuring) of the consolidated corporation set forth in Article 81-15, paragraph (5) of the Act (limited to the part pertaining to item (ii) or item (iii)) pursuant to the provisions of the same paragraph, and a detailed statement on the calculation thereof;

五 法第八十一条の十五第五項（第二号又は第三号に係る部分に限る。）の規定により同項の連結法人が令第百五十五条の三十四第二項各号又は第三項各号に定める連結事業年度において納付することとなつた法第八十一条の十五第一項に規定する個別控除対象外国法人税の額とみなされる金額及びその金額の計算に関する明細

(v) the amount that is deemed to be the individually creditable amount of foreign corporation tax prescribed in Article 81-15, paragraph (1) of the Act which the consolidated corporation set forth in Article 81-15, paragraph (5) of the Act is to pay in the consolidated business years specified in the items of Article 155-34, paragraph (2) of the Order or the items of paragraph (3) of the same Article pursuant to the provisions of Article 81-15, paragraph (5) of the Act (limited to the part pertaining to item (ii) or item (iii)), and a detailed statement concerning the calculation thereof;

六 その他参考となるべき事項

(vi) other matters for reference.

（外国税額控除を受けるための書類）

(Documents for Receiving a Foreign Tax Credit)

第三十七条の六 法第八十一条の十五第九項（連結事業年度における外国税額の控除）に規定する個別控除対象外国法人税の額の計算に関する明細を記載した書類その他の財務省令で定める書類は、次に掲げる書類とする。

Article 37-6 (1) The documents containing details on the calculation of the individually creditable amount of foreign corporation tax and any other documents specified by Ministry of Finance Order, prescribed in Article 81-15, paragraph (9) (Foreign Tax Credits in Consolidated Business Years) of the Act, are the following:

一 法第八十一条の十五第一項の規定の適用を受けようとする外国の法令により課される税が同項に規定する外国法人税（以下この項において「外国法人税」という。）に該当することについての説明及び同条第一項に規定する個別控除対象外国法人税の額（以下この条及び次条において「個別控除対象外国法人税の額」という。）の計算に関する明細を記載した書類

(i) a document containing an explanation of the fact that the tax being imposed under foreign laws or regulations for which the application of the provisions of Article 81-15, paragraph (1) of the Act is sought falls under the category of

the foreign corporation tax prescribed in the same paragraph (hereinafter referred to as the "foreign corporation tax" in this paragraph) and containing details on the calculation of the individually creditable amount of foreign corporation tax as prescribed in paragraph (1) of the same Article (hereinafter referred to as the "individually creditable amount of foreign corporation tax" in this Article and the following Article);

二 法第八十一条の十五第八項の規定の適用がある場合（次号に規定する場合を除く。）には、当該連結事業年度において減額された外国法人税の額につきその減額された金額及びその減額されることとなった日並びに当該外国法人税の額が当該連結事業年度前の連結事業年度又は事業年度において同条第一項から第三項まで又は法第六十九条第一項から第三項まで（外国税額の控除）の規定による控除をされるべき金額の計算の基礎となったことについての説明及び令第百五十五条の三十五第一項（連結事業年度において外国法人税が減額された場合の特例）に規定する個別減額控除対象外国法人税額（次号において「個別減額控除対象外国法人税額」という。）の計算に関する明細を記載した書類

(ii) where the provisions of Article 81-15, paragraph (8) of the Act are applied (excluding the case prescribed in the following item), a document containing, with regard to the amount of foreign corporation tax that has been reduced in the relevant business year, the amount that was reduced and the day of the reduction, as well as an explanation of the fact that the amount of foreign corporation tax has been used as the basis for calculating the amount that should be credited under the provisions of paragraphs (1) to (3) of the same Article or Article 69, paragraphs (1) to (3) of the Act (Foreign Tax Credit) in the consolidated business years or business years preceding the relevant business year, and containing details on the calculation of the amount of individually reduced creditable foreign corporation tax as prescribed in Article 155-35, paragraph (1) (Special Provisions where Foreign Corporation Tax Has Been Reduced in a Consolidated Business Year) of the Order (referred to as the "amount of individually reduced creditable foreign corporation tax" in the following item);

三 法第八十一条の十五第五項に規定する適格組織再編成に係る同項に規定する被合併法人等（以下この号において「被合併法人等」という。）において生じた個別減額控除対象外国法人税額につき、令第百五十五条の三十五第四項（同条第五項の規定によりみなして適用する場合を含む。）の規定の適用がある場合には、当該被合併法人等の適格合併若しくは適格分割型分割の日の前日の属する事業年度以前の連結事業年度若しくは適格分社型分割等（法第八十一条の十五第五項第三号に規定する適格分社型分割等をいう。以下この号において同じ。）の日の属する事業年度前の連結事業年度（以下この号において「適格組織再編成前の連結事業年度」という。）又は当該被合併法人等の適格合併若しくは適格分割型分割の日の前日の属する事業年度以前の事業年度若しくは適格分社型分割等の日の属する事業年度前の事業年度（以下この号において「適格組織再編成前の事業年度」という。）において

減額された外国法人税の額につきその減額された金額及びその減額されることとなった日並びに当該外国法人税の額が当該被合併法人等の当該適格組織再編成前の連結事業年度又は当該適格組織再編成前の事業年度において法第八十一条の十五第一項から第三項まで又は第六十九条第一項から第三項まで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ことについての説明及び個別減額控除対象外国法人税額の計算に関する明細を記載した書類

- (iii) where the provisions of Article 155-35, paragraph (4) of the Order are applied (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (5) of the same Article) to the amount of individually reduced creditable foreign corporation tax that has arisen for the merged corporation, etc. prescribed in Article 81-15, paragraph (5) of the Act (hereinafter referred to as the "merged corporation, etc." in this item) in the qualified organizational restructuring prescribed in the same paragraph, a document containing, with regard to the amount of foreign corporation tax that has been reduced in any of the consolidated business years preceding or including the business year containing the day preceding that of the qualified merger or qualified company split of the merged corporation, etc. or the consolidated business years preceding the business year containing the day of the qualified spin-off-type company split, etc. (meaning a qualified spin-off-type company split, etc. as prescribed in Article 81-15, paragraph (5), item (iii) of the Act; hereinafter the same applies in this item) (hereinafter that consolidated business year is referred to as the "consolidated business year preceding the qualified organizational restructuring" in this item), or in any of the business years preceding or including the business year containing the day preceding that of the qualified merger or qualified company split of the merged corporation, etc. or the business years preceding the business year containing the day of the qualified spin-off-type company split, etc. (hereinafter that business year is referred to as the "business year preceding the qualified organizational restructuring" in this item), the amount that was reduced and the day of the reduction, as well as an explanation of the fact that the amount of the foreign corporation tax has been used as the basis for calculating the amount to be credited under the provisions of Article 81-15, paragraphs (1) to (3) or Article 69, paragraphs (1) to (3) of the Act in the consolidated business year preceding the qualified organizational restructuring or the business year preceding the qualified organizational restructuring of the merged corporation, etc., and containing details on the calculation of the amount of individually reduced creditable foreign corporation tax;

四 租税特別措置法第六十八条の九十一第一項（連結法人における特定外国子会社等の個別課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。以下この号及び次号において同じ。）の規定の適用を受ける場

合には、同条第一項の規定の適用を受けようとする外国の法令により課される税が外国法人税に該当することについての説明及び同項の規定による個別控除対象外国法人税の額とみなされる金額の計算に関する明細を記載した書類

- (iv) where seeking application of the provisions of Article 68-91, paragraph (1) (Foreign Tax Credit for the Individually Taxable Amount of a Consolidated Corporation's Specified Foreign Subsidiary Company, etc.) of the Act on Special Measures Concerning Taxation (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article; hereinafter the same applies in this item and the following item), a document containing an explanation of the fact that the tax being imposed under foreign laws or regulations for which the application of the provisions of paragraph (1) of the same Article is sought falls under the category of a foreign corporation tax, and containing details on the calculation of the amount that is deemed to be the individually creditable amount of foreign corporation tax as prescribed in the same paragraph;

五 当該連結事業年度開始の日前七年以内に開始した連結事業年度又は事業年度において租税特別措置法第六十八条の九十一第一項又は第六十六条の七第一項（内国法人における特定外国子会社等の課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。）の規定の適用を受けた場合において、その適用に係る特定外国子会社等（同法第六十八条の九十第一項（連結法人に係る特定外国子会社等の個別課税対象金額の益金算入）又は第六十六条の六第一項（内国法人に係る特定外国子会社等の課税対象金額の益金算入）に規定する特定外国子会社等をいう。）の所得に対して課される外国法人税の額で当該連結事業年度において減額されたものがあるときは、当該外国法人税の額につきその減額された金額及びその減額されることとなつた日並びに租税特別措置法施行令第三十九条の百十八第五項又は第六項（特定外国子会社等の個別課税対象金額に係る外国法人税が減額された場合の特例）の規定による減額があつたものとみなされる金額の計算に関する明細を記載した書類

- (v) where the provisions of Article 68-91, paragraph (1) or Article 66-7, paragraph (1) (Foreign Tax Credit for the Taxable Amount of a Domestic Corporation's Specified Foreign Subsidiary Company, etc. of the Act on Special Measures Concerning Taxation) were applied (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article) in any consolidated business year or business year starting within seven years preceding the first day of the relevant consolidated business year, if any amount of foreign corporation tax to be imposed on the specified foreign subsidiary company, etc. (meaning a specified foreign subsidiary company, etc. as prescribed in Article 68-90, paragraph (1) (Inclusion of the Individually Taxable Amount of a Consolidated Corporation's Specified Foreign Subsidiary Company, etc. in Gross Income) or Article 66-6, paragraph (1) (Inclusion of the Taxable

Amount of a Domestic Corporation's Specified Foreign Subsidiary Company, etc. in Gross Income) of the same Act) pertaining to the application was reduced in the relevant consolidated business year, a document containing, with regard to the amount of foreign corporation tax, the amount that was reduced and the day of the reduction, and containing details on the calculation of the amount that is deemed to have been reduced under the provisions of Article 39-118, paragraph (5) or paragraph (6) (Special Provisions where Foreign Corporation Tax on the Individually Taxable Amount of a Specified Foreign Subsidiary Company, etc. Has Been Reduced) of the Order for Enforcement of the Act on Special Measures Concerning Taxation;

六 租税特別措置法第六十八条の九十三の三第一項（特殊関係株主等である連結法人における特定外国法人の個別課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。以下この号及び次号において同じ。）の規定の適用を受ける場合には、同条第一項の規定の適用を受けようとする外国の法令により課される税が外国法人税に該当することについての説明及び同項の規定による個別控除対象外国法人税の額とみなされる金額の計算に関する明細を記載した書類

(vi) where seeking application of the provisions of Article 68-93-3, paragraph (1) (Foreign Tax Credit for the Individually Taxable Amount of the Specified Foreign Corporation of a Consolidated Corporation That Is a Specially-Related Shareholder, etc.) of the Act on Special Measures Concerning Taxation (including where these provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article; hereinafter the same applies in this item and the following item), a document containing an explanation of the fact that the tax to be imposed under foreign laws or regulations for which the application of the provisions of paragraph (1) of the same Article is sought falls under the category of a foreign corporation tax, and containing details on the calculation of the amount that is deemed to be the individually creditable amount of foreign corporation tax prescribed in the same paragraph;

七 当該連結事業年度開始の日前七年以内に開始した連結事業年度又は事業年度において租税特別措置法第六十八条の九十三の三第一項又は第六十六条の九の三第一項（特殊関係株主等である内国法人における特定外国法人の課税対象金額に係る外国税額の控除）（同条第二項の規定によりみなして適用する場合を含む。）の規定の適用を受けた場合において、その適用に係る特定外国法人（同法第六十八条の九十三の二第一項（特殊関係株主等である連結法人に係る特定外国法人の個別課税対象金額の益金算入）又は第六十六条の九の二第一項（特殊関係株主等である内国法人に係る特定外国法人の課税対象金額の益金算入）に規定する特定外国法人をいう。）の所得に対して課される外国法人税の額で当該連結事業年度において減額されたものがあるときは、当該外国法人税の額につきその減額された金額及びその減

額されることとなつた日並びに租税特別措置法施行令第三十九条の百二十の六第二項（特定外国法人の個別課税対象金額に係る外国法人税額の計算等）の規定によりその例によることとされる同令第三十九条の百十八第五項又は第六項の規定による減額があつたものとみなされる金額の計算に関する明細を記載した書類

(vii) where the provisions of Article 68-93-3, paragraph (1) or Article 66-9-3, paragraph (1) (Foreign Tax Credit for the Taxable Amount of the Specified Foreign Corporation of a Domestic Corporation That Is a Specially-Related Shareholder, etc.) of the Act on Special Measures Concerning Taxation (including where the provisions are applied by deeming the amounts to be as prescribed in paragraph (2) of the same Article) were applied in any consolidated business year or business year starting within seven years preceding the first day of the relevant consolidated business year, if any amount of foreign corporation tax to be imposed on the income of the specified foreign corporation (meaning a specified foreign corporation as prescribed in Article 68-93-2, paragraph (1) (Inclusion of the Individually Taxable Amount of the Specified Foreign Corporation of a Consolidated Corporation That Is a Specially-Related Shareholder, etc. in Gross Income) or Article 66-9-2, paragraph (1) (Inclusion of the Taxable Amount of the Specified Foreign Corporation of a Domestic Corporation That Is a Specially-Related Shareholder, etc. in Gross Income) of the same Act) related to the application was reduced in the relevant consolidated business year, a document containing, with regard to the amount of foreign corporation tax, the amount that was reduced and the day of the reduction, and containing details on the calculation of the amount that is deemed to have been reduced under the provisions of Article 39-118, paragraph (5) or paragraph (6) of the Order for Enforcement of the Act on Special Measures Concerning Taxation that are to be applicable pursuant to the provisions of Article 39-120-6, paragraph (2) (Calculation of Foreign Corporation Tax on the Individually Taxable Amount of a Specified Foreign Corporation, etc.) of the same Order;

八 第四号又は第六号に規定する税を課されたことを証するこれらの税に係る申告書の写し又はこれに代わるべきこれらの税に係る書類及びこれらの税が既に納付されている場合にはその納付を証する書類

(viii) a copy of the return for the tax prescribed in item (iv) or item (vi) that certifies that the tax has been imposed, or any alternative document related to the tax, and, if the tax has already been paid, a document certifying the payment.

2 法第八十一条の十五第九項に規定する個別控除対象外国法人税の額を課されたことを証する書類その他の財務省令で定める書類は、次に掲げる書類とする。

(2) The documents certifying that the individually creditable amount of foreign corporation tax has been imposed and other documents specified by Ministry of Finance Order prescribed in Article 81-15, paragraph (9) of the Act are the

following:

一 前項第一号に規定する税を課されたことを証する当該税に係る申告書の写し又はこれに代わるべき当該税に係る書類及び当該税が既に納付されている場合にはその納付を証する書類並びに当該税が個別控除対象外国法人税の額に該当する旨及び個別控除対象外国法人税の額を課されたことを証する書類

(i) a copy of the return for the tax prescribed in item (i) of the preceding paragraph that certifies that the tax has been imposed, or any alternative document related to the tax, and, if the tax has already been paid, a document certifying the payment, as well as a document certifying the fact that the tax falls under the individually creditable amount of foreign corporation tax and that the individually creditable amount of foreign corporation tax has been imposed;

二 地方税法施行令第九条の七第四項ただし書（道府県民税の控除限度額）又は第四十八条の十三第五項ただし書（市町村民税の控除限度額）（同令第五十七条の二（法人の市町村民税に関する規定の都への準用等）において準用する場合を含む。）の規定の適用を受ける場合には、これらの規定による限度額の計算の基礎を証する地方税に係る申告書の写し又はこれに代わるべき書類

(ii) where seeking application of the provisions of the proviso to Article 9-7, paragraph (4) (Limit on the Creditable Amount of Prefectural Inhabitants Tax) or the proviso to Article 48-13, paragraph (5) (Limit on the Creditable Amount of Municipal Inhabitants Tax) of the Order for Enforcement of the Local Tax Act (including where applied mutatis mutandis pursuant to Article 57-2 (Application Mutatis Mutandis of Provisions Concerning Corporations' Municipal Inhabitants Tax, etc. to Tokyo) of the same Order), a copy of the return for the local tax that certifies the basis for calculating the limits on the amounts under these provisions, or any alternative document.

（繰越し又は繰戻しによる外国税額の控除を受けるための書類）

(Documents for Receiving Foreign Tax Credit through Carry Forward or Carry Back)

第三十七条の七 法第八十一条の十五第十項（連結事業年度における外国税額の控除）に規定する個別繰越控除限度額又は個別繰越控除対象外国法人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の財務省令で定める書類は、次に掲げる書類とする。

Article 37-7 (1) The documents containing matters that should be the basis for calculating the limit on an individual amount of carry forward credit or the individual amount of foreign corporation tax subject to a carry forward credit and other documents specified by Ministry of Finance Order, prescribed in Article 81-15, paragraph (10) (Foreign Tax Credits in Consolidated Business Years) of the Act, are the following:

一 個別繰越控除限度額（法第八十一条の十五第二項に規定する個別繰越控除限度額をいう。）又は個別繰越控除対象外国法人税額（同条第三項に規定する個別繰越控

- 除対象外国法人税額をいう。) の計算の基礎となるべき事項を記載した書類
- (i) a document containing matters that should be the basis for calculating the limit on an individual amount of carry forward credit (meaning the limit on an individual amount of carry forward credit as prescribed in Article 81-15, paragraph (2) of the Act) or the individual amount of foreign corporation tax subject to a carry forward credit (meaning the individual amount of foreign corporation tax subject to a carry forward credit as prescribed in paragraph (3) of the same Article);
- 二 法第八十一条の十五第一項の規定による控除を受けるべき金額がない場合において同条第二項の規定の適用を受けようとするときにおける前条第一項各号に掲げる書類に相当する書類
- (ii) documents equivalent to those listed in the items of paragraph (1) of the preceding Article where seeking application of the provisions of Article 81-15, paragraph (2) of the Act when there is no amount that should be credited under the provisions of paragraph (1) of the same Article.
- 2 法第八十一条の十五第十項に規定する個別控除対象外国法人税の額を課されたことを証する書類その他の財務省令で定める書類は、次に掲げる書類とする。
- (2) The documents certifying the imposition of the individually creditable amount of foreign corporation tax and other documents as specified by Ministry of Finance Order prescribed in Article 81-15, paragraph (10) of the Act are the following:
- 一 法第八十一条の十五第一項の規定による控除を受けるべき金額がない場合において同条第二項の規定の適用を受けようとするときにおける前条第二項第一号に掲げる書類に相当する書類
- (i) a document equivalent to that listed in paragraph (2), item (i) of the preceding Article where seeking application of the provisions of Article 81-15, paragraph (2) of the Act when there is no amount that should be credited under the provisions of paragraph (1) of the same Article;
- 二 法第八十一条の十五第三項の規定による控除を受けるべき金額に係る個別控除対象外国法人税の額を課されたことを証する書類
- (ii) a document certifying that the individually creditable amount of foreign corporation tax related to the amount that should be credited under the provisions of Article 81-15, paragraph (3) of the Act has been imposed.

第三編 外国法人の法人税

Part III Foreign Companies' Corporation Tax

第一章 各事業年度の所得に対する法人税

Chapter I Corporation Tax on Income for Each Business Year

(不動産関連法人の上場株式に類するものの範囲)
(Scope of Shares Similar to Real Estate-Related Corporations' Listed Shares)

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

Article 60-3 Shares specified by Ministry of Finance Order as being similar to shares or capital contributions listed on a financial instruments exchange, prescribed in Article 187, paragraph (9), item (i) (Taxable Income of Foreign Corporations Without Permanent Establishments) of the Order, are as follows:

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

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

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

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

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

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

（国内事業管理親法人株式の交付を受けた場合等に提出する書類の記載事項）

(Matters for Entry in Documents to Be Submitted After Being Delivered the Parent Corporation's Shares Managed in a Domestic Business)

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

Article 60-4 (1) Matters specified by Ministry of Finance Order prescribed in Article 188, paragraph (5) (Calculation of the Amount of Foreign Corporations' Income Categorized as Domestic Source Income) of the Order are the following matters regarding the parent corporation's shares managed in a domestic business (meaning a parent corporation's shares managed in a domestic business as prescribed in paragraph (7) of the same Article; hereinafter the same applies in this Article) that the foreign corporation has been delivered:

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

(i) the name of the foreign corporation that has been delivered the shares, its place of tax payment, the name of its representative, and the name of a person responsible for the operation or management of its business in Japan or its assets in Japan;

二 当該交付の基因となつた合併、分割型分割又は株式交換の別

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

三 当該交付を受けた日

(iii) the day on which the foreign corporation was delivered the shares;

四 当該交付を受けた国内事業管理親法人株式の銘柄及び数（出資にあつては、金額。以下この条において同じ。）

(iv) the name of the issue of the parent corporation's shares managed in a domestic business that the foreign corporation has been delivered, and the number thereof (for capital contributions, the amount thereof; hereinafter the same applies in this Article);

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

(v) the name of the issue of the parent corporation's shares managed in a domestic business that the foreign corporation holds as of the end of the business year containing the day on which the shares were delivered, and the number thereof;

六 その他参考となるべき事項

(vi) other matters for reference.

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

(2) Matters specified by Ministry of Finance Order prescribed in Article 188, paragraph (6) of the Order are the following matters regarding the parent corporation's shares managed in a domestic business whose number has

increased or decreased:

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

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

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

(ii) the name of the issue of the parent corporation's shares managed in a domestic business whose number has increased or decreased and the number thereof, the date of the increase or decrease, and the fact that caused the increase or decrease;

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

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

四 その他参考となるべき事項

(iv) other matters for reference.

(各事業年度の所得に対する法人税についての申告、納付及び還付)

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

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

得の金額の計算)に規定する国内源泉所得に係る所得の金額の計算に係る部分に限る。) 」とそれぞれ読み替えるものとする。

Article 61 (1) With regard to matters related to the application of the provisions of Part II, Chapter I, Section 3 (Filing of Returns, Payment and Refunds of Corporation Tax on Domestic Corporations' Income for Each Business Year) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) (Application Mutatis Mutandis to Foreign Corporations) of the Act, the provisions of Chapter I, Section 3 of the preceding Part (Filing of Returns, Payment and Refunds of Corporation Tax on Domestic Corporations' Income for Each Business Year) apply mutatis mutandis. In this case, the term "The name of its representative" in Article 31, paragraph (1), item (ii) (Matters for Entry in an Interim Return), Article 32, paragraph (1), item (ii) (Matters for Entry in an Interim Return in the Case of a Provisional Settlement of Accounts), Article 34, paragraph (1), item (ii) (Matters for Entry in a Tax Return), Article 36, item (ii) (Matters for Entry in an Application Form for Extending the Due Date for Filing a Tax Return), Article 36-2, item (ii) (Matters for Entry in an Application Form under the Special Provisions on Extending the Due Date for Filing a Tax Return), Article 36-3, item (ii) (Matters for Entry in a Written Notice for Cancellation of the Special Provisions on Extending the Due Date for Filing a Tax Return), and Article 36-4, item (ii) (Matters for Entry in a Claim Form for a Refund by a Carry Back of Losses) is deemed to be replaced with "The name of its representative and the name of a person responsible for the operation or management of its business in Japan or its assets in Japan"; and the term "statement classified by account title" in Article 33, item (ii) (Documents to Be Attached to Interim Return With a Provisional Settlement of Accounts) and Article 35, item (iii) (Documents to Be Attached to Tax Return) is deemed to be replaced with "statement classified by account title (limited to the part concerning the calculation of the amount of income categorized as domestic source income prescribed in Article 142 (Calculation of the Amount of Income Categorized as Domestic Source Income) of the Act)".

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

第七十二条第一項の規定による中間申告書を提出する場合は、第二号に掲げるものを添付することを要しない。

- (2) An interim return or tax return filed by a foreign corporation, for which the matters listed in the items of Article 72, paragraph (1) (Matters for Entry in an Interim Return for a Provisional Settlement of Accounts, etc.) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) of the Act have been entered, must have the following documents attached thereto (where the following documents have been prepared in the form of electronic or magnetic records (meaning records made by an electronic method, a magnetic method, or any other method not recognizable to human senses, which is used for information processing by computer; hereinafter the same applies in this paragraph) or where electronic or magnetic records containing the information to be entered in the following documents have been prepared in lieu those documents, documents containing the details of the information recorded in the electronic or magnetic records), in addition to documents prescribed in Article 72, paragraph (2) or Article 74, paragraph (2) (Documents to Be Attached to a Tax Return) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) of the Act and in Article 33 or Article 35 as applied mutatis mutandis pursuant to the preceding paragraph; provided, however, that where a foreign corporation files an interim return under Article 72, paragraph (1) of the Act as applied mutatis mutandis pursuant to Article 145, paragraph (1) of the Act, documents listed in item (ii) need not be attached:

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

- (i) the balance sheet and profit and loss statement for the business year, concerning the foreign corporation's business in Japan or assets in Japan, and a statement classified by account title for these documents;

二 その外国法人の国内において行う事業等の概況に関する書類

- (ii) documents related to the outline of the foreign corporation's business in Japan;

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

- (iii) where the amount of profit or the amount of expenses or loss for the foreign corporation's business both in and outside Japan is allocated as an amount to be included in gross income or tax deductibles, when calculating the amount of income categorized as domestic source income prescribed in Article 142 of the Act for the business year, the statement showing the amount of profit or the amount of expenses or loss, the basis of the

calculation concerning the allocation thereof, and other matters for reference.

第二章 退職年金等積立金に対する法人税

Chapter II Corporation Tax on Retirement Pension Funds

(退職年金等積立金に係る中間申告書及び確定申告書の記載事項)

(Matters for Entry in Interim Returns and Tax Returns for Retirement Pension Funds)

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

Article 61-2 The provisions of Article 40 (Matters for Entry in Interim Returns for Retirement Pension Funds) and Article 41 (Matters for Entry in Tax Returns for Retirement Pension Funds) apply mutatis mutandis to where the provisions of Part II, Chapter II, Section 3 (Filing of Returns and Payment of a Domestic Corporation's Corporation Tax on Retirement Pension Funds) of the Act apply, as applied mutatis mutandis pursuant to Article 145-5 (Filing of Returns and Payment) of the Act. In this case, the term "The name of its representative" in Article 40, paragraph (1), item (ii) and Article 41, paragraph (1), item (ii) is deemed to be replaced with "The name of its representative and the name of a person responsible for the operation or management of its business in Japan or its assets in Japan".

第三章 青色申告

Chapter III Blue Returns

(青色申告)

(Blue Returns)

第六十二条 法第百四十六条第一項（外国法人に対する準用）において準用する法第二編第四章（内国法人に係る青色申告）の規定の適用に係る事項については、前編第四章（内国法人に係る青色申告）の規定を準用する。この場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

Article 62 With regard to matters concerning the application of the provisions of Part II, Chapter IV (Blue Returns for Domestic Corporations) of the Act as applied mutatis mutandis pursuant to Article 146, paragraph (1) (Application Mutatis Mutandis to Foreign Corporations) of the Act, the provisions of

Chapter IV of the preceding Part (Blue Returns for Domestic Corporations) apply mutatis mutandis. In this case, each of the terms listed in the middle column of the following table in the provisions listed in the left-hand column of the same table is deemed to be replaced with the relevant terms listed in the right-hand column of the same table.

<p>第五十二条第 二号（青色申 告承認申請書 の記載事項） Article 52, item (ii) (Matters for Entry in an Application Form for Approval to File a Blue Return)</p>	<p>代表者の氏名 The name of its representative</p>	<p>代表者の氏名及び国内において行う事業又は 国内にある資産の経営又は管理の責任者の氏 名 The name of its representative and the name of a person responsible for the operation or management of its business in Japan or its assets in Japan</p>
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<p>第五十二条第六号 Article 52, item (vi)</p>	<p>内国法人である普通法人若しくは協同組合等の設立の日 the day on which an ordinary corporation or cooperative, etc., which is a domestic corporation, was established</p>	<p>法第百四十一条第一号から第三号まで（外国法人に係る法人税の課税標準）に掲げる外国法人に該当する普通法人のこれらの号に掲げる外国法人のいずれかに該当することとなった日、同条第四号に掲げる外国法人に該当する普通法人の法第百三十八条第二号（人的役務の提供事業に係る対価）に規定する事業を国内において開始した日若しくは法第百四十一条第四号に掲げる国内源泉所得で法第百三十八条第二号に掲げる対価以外のものを有することとなった日 the day on which an ordinary corporation that falls under the category of foreign corporations listed in Article 141, items (i) to (iii) (Tax Base for a Foreign Corporation's Corporation Tax) of the Act came to fall under any of the categories of foreign corporations listed in these items, the day on which an ordinary corporation that falls under the category of foreign corporations listed in Article 141, item (iv) commenced a business prescribed in Article 138, item (ii) (Consideration in a Business that Provides Personal Services) of the Act in Japan, or the day on which the ordinary corporation came to acquire domestic source income listed in Article 141, item (iv) of the Act other than the consideration listed in Article 138, item (ii) of the Act,</p>
<p>第五十三条（青色申告法人の決算） Article 53 (Settlement of Corporations Filing Blue Returns)</p>	<p>収益事業を開始した日 commenced a profit-making enterprise</p>	<p>法第百四十一条各号に掲げる外国法人の区分に応じ当該各号に掲げる国内源泉所得で収益事業から生ずるものを有することとなった日 came to acquire domestic source income listed in the items of Article 141 of the Act for the category of foreign corporations listed in the relevant item, which has arisen from a profit-making enterprise</p>
	<p>その資産 its assets</p>	<p>法第百四十二条（国内源泉所得に係る所得の金額の計算）に規定する国内源泉所得に係る所得（以下この章において「国内源泉所得に係る所得」という。）に関連する資産 its assets related to income categorized as domestic source income prescribed in Article 142 (Calculation of the Amount of Income Categorized as Domestic Source Income) of the Act (hereinafter referred to as "income categorized as domestic source income" in this Chapter)</p>

<p>第五十四条 (取引に関する帳簿及び記載事項) Article 54 (Books Concerning Transactions and Matters for Entry)</p>	<p>すべての取引 all transactions</p>	<p>国内源泉所得に係る所得に影響を及ぼすすべての取引 all transactions influencing income categorized as domestic source income</p>
<p>第五十七条 (貸借対照表及び損益計算書) Article 57 (Balance Sheet and Profit and Loss Statement)</p>	<p>貸借対照表及び損益計算書 a balance sheet and profit and loss statement</p>	<p>国内において行う事業又は国内にある資産に係る貸借対照表及び損益計算書（国内及び国外の双方にわたって事業を行う青色申告法人にあつては、当該貸借対照表及び損益計算書のほか、当該事業の全体に係る貸借対照表及び損益計算書とする。） a balance sheet and profit and loss statement for its business in Japan or its assets in Japan (for a corporation filing a blue return that conducts a business both in and outside Japan, the balance sheet and profit and loss statement and a balance sheet and profit and loss statement for the entirety of its business)</p>

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

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

第四編 雑則

Part IV Miscellaneous Provisions

（外国普通法人となつた旨の届出に係る添付書類）

(Documents to Be Attached Upon Notification about Having Become an Ordinary Foreign Corporation)

第六十四条 法第百四十九条第一項（外国普通法人となつた旨の届出）に規定する財務

省令で定める書類は、次の各号に掲げるもの（当該各号に掲げるものが電磁的記録で作成され、又は当該各号に掲げるものの作成に代えて当該各号に掲げるものに記載すべき情報を記録した電磁的記録の作成がされている場合には、これらの電磁的記録に記録された情報の内容を記載した書類）とする。

Article 64 The documents specified by Ministry of Finance Order prescribed in Article 149, paragraph (1) (Notification About Having Become an Ordinary Foreign Corporation) of the Act are those listed in the following items (where the following documents have been prepared in the form of electronic or magnetic records, or where electronic or magnetic records containing the information to be entered in the following documents have been prepared in lieu of those documents, documents containing the details of the information recorded in the electronic or magnetic records):

一 法第百四十九条第一項に規定するその該当することとなつた時又はその開始した時若しくはその有することとなつた時における貸借対照表

(i) the balance sheet as of the time that the relevant Ordinary Foreign Corporation came to fall under the category, the time of the commencement, or the time of the acquisition prescribed in Article 149, paragraph (1) of the Act;

二 定款、寄附行為、規則若しくは規約又はこれらに準ずるものの和訳文

(ii) Japanese translations of the articles of incorporation, articles of endowment, rules, constitution, or any equivalent thereto;

三 国内にある事務所、事業所その他これらに準ずるものについて登記をしている場合には、その登記事項証明書

(iii) where the office, place of business, or any equivalent thereto in Japan has been registered, the certificate of its registered matters;

四 国内にある事務所、事業所その他これらに準ずるものの名称及び所在地を記載した書類

(iv) a document containing the name and location of the office, place of business, or any equivalent thereto in Japan;

五 法第百四十九条第一項に規定するその該当することとなつた時又はその開始した時若しくはその有することとなつた時における国内において行う事業又は国内にある資産に係る貸借対照表及び財産目録

(v) the balance sheet and inventory of assets pertaining to the business conducted in Japan or assets within Japan as of the time that the relevant Ordinary Foreign Corporation came to fall under the category, the time of the commencement, or the time of the acquisition prescribed in Article 149, paragraph (1) of the Act;

六 国内において行う事業の概要を記載した書類

(vi) a document containing an outline of the business conducted in Japan.

（収益事業の開始等届出書の添付書類）

(Documents to Be Attached to a Written Notification of the Commencement of a Profit-Making Enterprise)

第六十五条 法第百五十条第一項（公益法人等又は人格のない社団等の収益事業の開始等の届出）に規定する財務省令で定める書類は、次の各号に掲げるもの（当該各号に掲げるものが電磁的記録で作成され、又は当該各号に掲げるものの作成に代えて当該各号に掲げるものに記載すべき情報を記録した電磁的記録の作成がされている場合には、これらの電磁的記録に記録された情報の内容を記載した書類）とする。

Article 65 (1) The documents specified by Ministry of Finance Order prescribed in Article 150, paragraph (1) (Notification of the Commencement, etc. of a Profit-Making Enterprise by an Association or Foundation Without Juridical Personality) of the Act are those listed in the following items (where the following documents have been prepared in the form of electronic or magnetic records, or where electronic or magnetic records containing the information to be entered in the following documents have been prepared in lieu of those documents, documents containing the details of the information recorded in the electronic or magnetic records):

一 法第百五十条第一項に規定するその開始した時における収益事業に係る貸借対照表

(i) the balance sheet pertaining to the profit-making enterprise as of the time of commencement as prescribed in Article 150, paragraph (1) of the Act;

二 定款、寄附行為、規則若しくは規約又はこれらに準ずるものの写し

(ii) a copy of the articles of incorporation, articles of endowment, rules, constitution, or the equivalent thereto;

三 法第百五十条第一項に規定する公益法人等にあつては、当該公益法人等の登記事項証明書

(iii) in the case of a public interest corporation, etc. as prescribed in Article 150, paragraph (1) of the Act, the certificate of registered matters of the public interest corporation, etc.;

四 収益事業に係る事業場の名称及び所在地並びにその収益事業の経営の責任者の氏名その他その収益事業の概要を記載した書類

(iv) a document containing the name and location of the venue of the profit-making enterprise, the name of the person responsible for the management of the profit-making enterprise, and other outlines of the profit-making enterprise;

五 法第百五十条第一項に規定する公益法人等が合併により設立されたものであり、かつ、その設立の時に収益事業を開始したときは、当該合併に係る被合併法人の名称及び納税地（その納税地とその本店又は主たる事務所の所在地とが異なる場合には、その納税地及び本店又は主たる事務所の所在地）を記載した書類

(v) if the public interest corporation, etc. prescribed in Article 150, paragraph (1) of the Act has been incorporated as a result of a merger, and the corporation commenced the profit-making enterprise at the time of the

incorporation, a document containing the name and the place of tax payment of the merged corporation involved in the merger (where the place of tax payment differs from the location of the head office or principal office, both the place of tax payment and the location of the head office or principal office).

- 2 法第百五十条第二項に規定する財務省令で定める書類は、次の各号に掲げるもの（当該各号に掲げるものが電磁的記録で作成され、又は当該各号に掲げるものの作成に代えて当該各号に掲げるものに記載すべき情報を記録した電磁的記録の作成がされている場合には、これらの電磁的記録に記録された情報の内容を記載した書類）とする。

(2) The documents specified by Ministry of Finance Order, prescribed in Article 150, paragraph (2) of the Act, are those listed in the following items (where the following documents have been prepared in the form of electronic or magnetic records, or where electronic or magnetic records containing the information to be entered in the following documents have been prepared in lieu of those documents, documents containing the details of the information recorded in the electronic or magnetic records):

一 法第百五十条第二項に規定する該当することとなつた時における貸借対照表

(i) the balance sheet as of the time that the relevant party came to fall under the category prescribed in Article 150, paragraph (2) of the Act;

二 定款、寄附行為、規則若しくは規約又はこれらに準ずるものの写し

(ii) a copy of the articles of incorporation, articles of endowment, rules, constitution, or any equivalent thereto;

三 普通法人又は協同組合等に該当することとなつた法第百五十条第二項に規定する公益法人等の登記事項証明書

(iii) the certificate of registered matters of the public interest corporation, etc. prescribed in Article 150, paragraph (2) of the Act which has come to fall under the category of an ordinary corporation or cooperative, etc.

- 3 法第百五十条第三項に規定する財務省令で定める書類は、次の各号に掲げるもの（当該各号に掲げるものが電磁的記録で作成され、又は当該各号に掲げるものの作成に代えて当該各号に掲げるものに記載すべき情報を記録した電磁的記録の作成がされている場合には、これらの電磁的記録に記録された情報の内容を記載した書類）とする。

(3) The documents specified by Ministry of Finance Order, prescribed in Article 150, paragraph (3) of the Act, are those listed in the following items (where the following documents have been prepared in the form of electronic or magnetic records, or where electronic or magnetic records containing the information to be entered in the following documents have been prepared in lieu of those documents, documents containing the details of the information recorded in the electronic or magnetic records):

一 法第百五十条第三項に規定するその有することとなつた時における収益事業に係

る貸借対照表

(i) the balance sheet pertaining to the profit-making enterprise as of the time of the acquisition prescribed in Article 150, paragraph (3) of the Act;

二 国内にある事務所、事業所その他これらに準ずるものの名称及び所在地を記載した書類並びにその収益事業の経営の責任者の氏名その他その収益事業の概要を記載した書類

(ii) a document containing the name and location of the office, place of business, or any equivalent thereto in Japan, and a document containing the name of the person responsible for the management of the profit-making enterprise, and other outlines of the profit-making enterprise.

(取引に関する帳簿及びその記載事項等)

(Books on Transactions and Matters for Entry Therein)

第六十六条 法第百五十条の二第一項（帳簿書類の備付け等）に規定する普通法人等

（次条第二項において「普通法人等」という。）は、現金出納帳その他必要な帳簿を備え、その取引（内国法人である公益法人等又は人格のない社団等にあつては、その行う収益事業に係る取引とし、外国法人にあつては法第百四十二条（国内源泉所得に係る所得の金額の計算）に規定する国内源泉所得に係る所得（人格のない社団等にあつては、国内において行う収益事業から生ずるものに限る。）に影響を及ぼす取引とする。）に関する事項を整然と、かつ、明りように記録し、その記録に基づいて決算を行わなければならない。

Article 66 (1) An ordinary corporation, etc. as prescribed in Article 150-2, paragraph (1) (Maintenance of Books and Documents, etc.) of the Act (referred to as an "ordinary corporation, etc." in paragraph (2) of the following Article) must maintain a cashbook and other necessary books, record therein matters related to its transactions (for a public interest corporation, etc. or an association or foundation without juridical personality that is a domestic corporation, matters related to the transactions of the profit-making enterprise in which it is engaged, and for a foreign corporation, matters related to transactions that influence the income categorized as its domestic source income as prescribed in Article 142 (Calculation of the Amount of Income Categorized as Domestic Source Income) of the Act (for an association or foundation without juridical personality, the income is limited to that arising from a profit-making enterprise in which it is engaged in Japan)) in an orderly and clear manner, and settle accounts based on the records.

2 法第百五十条の二第一項に規定する財務省令で定める簡易な方法は、別表二十三の区分の欄に掲げる事項の区分に応じ同表の記録方法の欄に定める方法とする。

(2) The simple methods specified by Ministry of Finance Order, prescribed in Article 150-2, paragraph (1) of the Act, are to be the methods specified in the recording methods column in Appended Table 23, in accordance with the categories of matters listed in the classified columns in the same table.

(帳簿書類の整理保存等)

(Organization and Preservation of Books and Documents)

第六十七条 法第百五十条の二第一項（帳簿書類の備付け等）に規定する財務省令で定める書類は、次に掲げる書類とする。

Article 67 (1) The documents specified by Ministry of Finance Order prescribed in Article 150-2, paragraph (1) (Maintenance of Books and Documents, etc.) of the Act are the following:

一 前条第一項に規定する取引に関して、相手方から受け取った注文書、契約書、送り状、領収書、見積書その他これらに準ずる書類及び自己の作成したこれらの書類でその写しのあるものはその写し

(i) if there are copies of order forms, written contracts, invoices, bills of receipt, written estimates, and other documents equivalent thereto that have been received from transaction partners, and documents prepared by the ordinary corporation, etc. itself with regard to the transactions prescribed in paragraph (1) of the preceding Article, those copies;

二 棚卸表、貸借対照表及び損益計算書並びに決算に関して作成されたその他の書類

(ii) inventory sheets, balance sheets, profit and loss statements, and any other documents prepared in relation to the settlement of accounts.

2 普通法人等は、前条第一項に規定する帳簿及び前項各号に掲げる書類を整理し、七年間、これを納税地（同項第一号に掲げる書類にあつては、当該納税地又は同号の取引に係る法施行地内の事務所、事業所その他これらに準ずるものの所在地）に保存しなければならない。

(2) An ordinary corporation, etc. must organize the books prescribed in paragraph (1) of the preceding Article and the documents listed in the items of the preceding paragraph, and preserve them at the place of tax payment (for the documents listed in item (i) of the same paragraph, they must be preserved at the place of tax payment or the location of the office, place of business, or any place equivalent thereto within the area where laws related to the transactions set forth in the same item are enforced) for seven years.

3 第五十九条第二項（帳簿書類の整理保存）の規定は前項の期間について、同条第三項及び第四項の規定は前項の規定による保存について、それぞれ準用する。この場合において、同条第二項中「前項」とあるのは「第六十七条第二項」と、同条第三項中「第一項各号に掲げる帳簿書類」とあるのは「第六十七条第二項に規定する帳簿及び書類」と、「第一項第三号」とあるのは「第六十七条第一項第一号」と、同条第四項中「第一項第三号」とあるのは「第六十七条第一項第一号」と、「別表二十一に定める記載事項」とあるのは「別表二十三の区分の欄に掲げる事項」と、「当該記載事項」とあるのは「当該事項」と読み替えるものとする。

(3) The provisions of Article 59, paragraph (2) (Organization and Preservation of Books and Documents) apply mutatis mutandis to the period set forth in the preceding paragraph, and the provisions of paragraph (3) and paragraph (4) of

the same Article apply mutatis mutandis to preservation under the provisions of the preceding paragraph. In this case, the term "preceding paragraph" in paragraph (2) of the same Article is deemed to be replaced with "Article 67, paragraph (2)", the phrases "books and documents listed in the items of paragraph (1)" and "paragraph (1), item (iii)" in paragraph (3) of the same Article are deemed to be replaced with "books and documents prescribed in Article 67, paragraph (2)" and "Article 67, paragraph (1), item (i)", respectively, and the phrases "paragraph (1), item (iii)", "matters to be specified in Appended Table 21", and "matters to be entered" in paragraph (4) of the same Article are deemed to be replaced with "Article 67, paragraph (1), item (i)", "matters listed in the classified columns of Appended Table 23", and "matters", respectively.

- 4 外国法人に対する前三項の規定の適用については、第一項第二号中「貸借対照表及び損益計算書」とあるのは「国内において行う事業又は国内にある資産に係る貸借対照表及び損益計算書（国内及び国外の双方にわたって事業を行う外国法人にあつては、当該貸借対照表及び損益計算書のほか、当該事業全体に係る貸借対照表及び損益計算書とする。）」と、「書類」とあるのは「書類で国内源泉所得に係る所得に影響を及ぼすもの」と、第二項中「普通法人等」とあるのは「外国法人」と、「書類にあつては、当該納税地又は同号の取引に係る法施行地内の事務所、事業所その他これらに準ずるものの所在地）に保存しなければならない」とあるのは「書類のうち同号の取引に係る事務所、事業所その他これらに準ずるもの（以下この項において「事務所等」という。）の所在地に保存することがその外国法人が行う事業の内容及び実態等に照らして合理的と認められるものについては、当該取引に係る事務所等の所在地）に保存しなければならない。この場合において、前条第一項に規定する帳簿又は前項第二号に掲げる書類のうち納税地に保存することを困難とする相当の理由があると認められるものについては、当該帳簿又は当該書類の写しを納税地に保存していることをもって当該帳簿又は当該書類を納税地に保存しているものとみなす」とする。

- (4) With regard to application of the provisions of the preceding three paragraphs to foreign corporations, the phrases "balance sheets, profit and loss statements" and "documents" in paragraph (1), item (ii) are deemed to be replaced with "balance sheets and profit and loss statements pertaining to business conducted in Japan or the assets within Japan (for a foreign corporation which conducts business both in and outside Japan, the balance sheets and profit and loss statements as well as balance sheets and profit and loss statements for that business as a whole)" and "documents that influence the income categorized as domestic source income", respectively; and the phrases "ordinary corporation, etc." and "for the documents listed in item (i) of the same paragraph, they must be preserved at the place of tax payment or the location of the office, place of business, or any place equivalent thereto within the area where laws related to the transactions set forth in the same item are enforced) for seven years" in paragraph (2) are deemed to be replaced with

"foreign corporation" and "for the documents listed in item (i) of the same paragraph which it is found reasonable to preserve at the office, place of business, or any place equivalent thereto (hereinafter referred to as the "office, etc." in this paragraph) for the transactions set forth in the same item, in light of the contents and actual conditions, etc. of the business conducted by the foreign corporation, they must be preserved at the location of the office, etc. pertaining to the transactions) for seven years. In this case, the books prescribed in paragraph (1) of the preceding Article or the documents listed in item (ii) of the preceding paragraph for which there are found to be reasonable grounds that make it difficult to preserve them at the place of tax payment, the books or documents are deemed to be preserved at the place of tax payment by preserving copies of the books or documents at the place of tax payment" respectively.