

所得税法施行規則（非居住者，外国法人関連部分） Regulation for Enforcement of the Income Tax Act (Limited to the provisions related to nonresidents and foreign corporations)

（昭和四十年三月三十一日大蔵省令第十一号）
(Order of the Ministry of Finance No. 11 of March 31, 1965)

第一編 総則

Part I General Provisions

第二章 非課税所得

Chapter II Non-taxable Income

（給与が非課税とされる外国政府職員等の要件の細目）

(Details of Requirements for Foreign Government Officials, etc. Whose Salaries Are Deemed to Be Exempt from Taxation)

第三条 令第二十四条第一号（給与が非課税とされる外国政府職員等の要件）に規定する財務省令で定める者は、日本国との平和条約に基づき日本の国籍を離脱した者等の出入国管理に関する特例法（平成三年法律第七十一号）に定める特別永住者とする。

Article 3 The person specified by Ministry of Finance Order as prescribed in Article 24, item (i) (Requirements for Foreign Government Officials, etc. Whose Salaries Are Deemed to Be Exempt from Taxation) of the Order is to be a special permanent resident specified by the Special Act on the Immigration Control of, Inter Alia, Those Who Have Lost Japanese Nationality Pursuant to the Treaty of Peace with Japan (Act No. 71 of 1991).

第二編 居住者の納税義務

Part II Tax Liability of Residents

第二章 所得控除及び税額控除

Chapter II Exemptions and Deductions from Income and Tax Credits

（外国税額控除を受けるための書類）

(Documents for Receiving a Credit for Foreign Tax)

第四十一条 法第九十五条第五項（外国税額控除）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 41 The documents specified by Ministry of Finance Order as prescribed in Article 95, paragraph (5) (Credit for Foreign Tax) of the Act are to be the following:

- 一 法第九十五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の名称及び金額、その税を納付することとなつた日及びその納付の日又は納付予定

日、その税を課する外国又はその地方公共団体の名称並びにその税が同項に規定する外国所得税（次号において「外国所得税」という。）に該当することについての説明を記載した書類

- (i) a document that contains the name and the amount of the tax imposed under foreign laws or regulations for which the person seeks application of the provisions of Article 95, paragraph (1) of the Act, the date on which the payment of the tax was determined and the date of the payment or the date of the scheduled payment, the name of the foreign state or the local government thereof that is imposing the tax, and an explanation as to how the tax falls under the category of a foreign income tax as prescribed in the same paragraph (referred to as "foreign income tax" in the following item);

二 法第九十五条第四項の規定の適用がある場合には、令第二百二十六条第一項（外国所得税が減額された場合の特例）に規定する減額に係る年において減額された外国所得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所得税の額が当該減額に係る年の前年以前の各年において法第九十五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令第二百二十六条第一項に規定する減額控除対象外国所得税額の計算に関する明細を記載した書類

- (ii) where the provisions of Article 95, paragraph (4) of the Act apply, a document that contains the amount of reduced foreign income tax in the year pertaining to the tax reduction prescribed in Article 226, paragraph (1) (Special Provisions on Cases Wherein Foreign Income Tax Was Reduced) of the Order and the date on which the reduction was determined, an explanation as to how the amount of the foreign income tax was used as the basis for calculation of the amount to be credited under Article 95, paragraphs (1) to (3) of the Act in each year preceding or including the year prior to the year pertaining to the tax reduction, and the details concerning the calculation of the amount of reduced creditable foreign income tax as prescribed in Article 226, paragraph (1) of the Order;

三 第一号に規定する税を課されたことを証するその税に係る申告書の写し又はこれに代わるべきその税に係る書類及びそ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

- (iii) a copy of the return form for the tax certifying that the tax prescribed in item (i) has been imposed or other alternative documents related to the tax, and when the tax has already been paid, a document certifying the payment thereof.

（繰越し又は繰戻しによる外国税額控除を受けるための書類）

(Documents for Receiving a Credit for Foreign Tax by Carryover or Carryback)

第四十二条 法第九十五条第六項（外国税額控除）に規定する財務省令で定める書類は、同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各号に掲げる書類に相当する書類とする。

Article 42 (1) The documents specified by Ministry of Finance Order as prescribed in Article 95, paragraph (6) (Credits for Foreign Tax) of the Act are to be documents equivalent to those listed in the items of the preceding Article where there is no creditable amount under paragraph (1) of the same Article and the person seeks the application of the provisions of paragraph (2) of the same Article.

2 法第九十五条第六項に規定する繰越控除限度額又は繰越控除対象外国所得税額の計算の基礎となるべき事項の記載は、次の各号に掲げる計算に関する明細を示してしなければならない。

(2) The items that are the basis for calculation of the maximum creditable amount to be carried over or of the amount of creditable foreign income tax to be carried over, as prescribed in Article 95, paragraph (6) of the Act, must be indicated by showing the details of the calculations listed in the following items:

一 その年の令第二百二十四条第四項若しくは第五項（繰越控除限度額等）に規定する国税の控除余裕額若しくは地方税の控除余裕額（以下この条において「控除余裕額」という。）又は同条第六項に規定する控除限度超過額（以下この条において「控除限度超過額」という。）に関する計算

(i) the calculation of the unused portion within the maximum creditable amount of national or local tax prescribed in Article 224, paragraph (4) or paragraph (5) (Maximum Creditable Amount to Be Carried Over, etc.) of the Order (hereinafter referred to as the "unused portion within the maximum creditable amount" in this Article) or the amount exceeding the maximum creditable amount prescribed in paragraph (6) of the same Article (hereinafter referred to as the "amount exceeding the maximum creditable amount" in this Article) for the year;

二 その年の前年以前三年内の各年の控除余裕額又は控除限度超過額（これらの金額が当該各年分の確定申告書に添付された法第九十五条第六項の規定による書類に当該各年の控除余裕額又は控除限度超過額として記載された金額と異なる場合には、これらの金額とその記載された金額とのうちいずれか低い金額）に関する計算

(ii) the calculation of the unused portion within the maximum creditable amount or the amount exceeding the maximum creditable amount for each of the three years leading up to and including the year prior to the relevant year (where the amounts differ from the amounts indicated, as the unused portion within the maximum creditable amount or the amount exceeding the maximum creditable amount for the relevant year, in the documents under Article 95, paragraph (6) of the Act that are attached to the tax return for each of those years, either of those amounts or those indicated, whichever is smaller);

三 前号の控除余裕額又は控除限度超過額のうち令第二百二十四条第三項又は第二百

二十五条第三項若しくは第四項（繰越控除対象外国所得税額等）の規定によりないものとみなされる部分の金額及び当該控除余裕額又は控除限度超過額からそのないものとみなされた部分の金額を控除した残額に関する計算

(iii) the calculation of the amount, out of the unused portion within the maximum creditable amount or the amount exceeding the maximum creditable amount set forth in the preceding item, that is deemed not to exist pursuant to the provisions of Article 224, paragraph (3), or Article 225, paragraph (3) or paragraph (4) (Amount of Creditable Foreign Income Tax to Be Carried Over, etc.) of the Order, and the amount that remains after deducting the portion deemed not to exist from the unused portion within the maximum creditable amount or the amount exceeding the maximum creditable amount;

四 その年の控除限度超過額又は控除余裕額及び前号に規定する残額を基礎として計算した法第九十五条第二項又は第三項に規定する繰越控除限度額又は繰越控除対象外国所得税額に関する計算

(iv) the calculation of the maximum creditable amount to be carried over or the creditable foreign income tax to be carried over as prescribed in Article 95, paragraph (2) or paragraph (3) of the Act, calculated based on the amount exceeding the maximum creditable amount, the unused portion within the maximum creditable amount, or the remaining amount prescribed in the preceding item for the year.

第三章 申告、納付及び還付

Chapter III Filing of Returns, Payment, and Refunds

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 Refunds of Tax Based Thereon

第一款 確定申告

Subsection 1 Tax Returns

(非永住者であつた期間を有する居住者の確定申告書に添付すべき書類の記載事項)
(Matters to Be Indicated in Documents to Be Attached to the Tax Returns of Residents Who Used to Be Non-permanent Residents)

第四十七条の四 法第二百十条第五項（確定所得申告）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 47-4 (1) The matters specified by Ministry of Finance Order as prescribed in Article 120, paragraph (5) (Income Tax Returns) of the Act are the following:

一 法第二百十条第五項の申告書を提出する者の氏名、国籍及び住所又は居所

(i) the name of the person who is filing the return form set forth in Article 120, paragraph (5) of the Act, and the person's nationality and domicile or residence;

二 その年の前年以前十年内の各年において、国内に住所又は居所を有することとな

つた日及び有しないこととなつた日並びに国内に住所又は居所を有していた期間
(ii) the date on which the person came to have a domicile or residence in Japan and the date on which the person ceased to have a domicile or residence in Japan for each of the ten years leading up to and including the year prior to the relevant year, and the period of time during which the person had a domicile or residence in Japan;

三 その年において非永住者（法第二条第一項第四号（定義）に規定する非永住者をいう。以下この号及び次号において同じ。） 、非永住者以外の居住者及び非居住者であつたそれぞれの期間

(iii) the respective periods of time during which the person was a non-permanent resident (meaning a non-permanent resident as prescribed in Article 2, paragraph (1), item (iv) (Definitions) of the Act; hereinafter the same applies in this item and the following item), a resident other than a non-permanent resident, and a nonresident in the relevant year;

四 その年において非永住者であつた期間内に生じた次に掲げる金額

(iv) the following amounts of income that arose in the period during which the person was a non-permanent resident in the relevant year:

イ 法第百六十一条（国内源泉所得）に規定する国内源泉所得の金額

(a) the amount of domestic source income as prescribed in Article 161 (Domestic Source Income) of the Act;

ロ イに規定する国内源泉所得以外の所得の金額並びに当該金額のうち、国内において支払われた金額及び国外から送金された金額

(b) the amount of the income other than domestic source income as prescribed in (a), and the amounts of the portion thereof that was paid in Japan and the portion thereof that was remitted from outside Japan;

五 その他参考となるべき事項

(v) other reference materials.

2 前項の規定は、法第百二十二条第三項（還付等を受けるための申告）、第百二十三条第三項（確定損失申告）、第百二十五条第四項（年の中で死亡した場合の確定申告）及び第百二十七条第四項（年の中で出国をする場合の確定申告）において準用する法第百二十条第五項の規定により確定申告書に添付すべき同項の書類に記載する同項に規定する財務省令で定める事項について、それぞれ準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to the matters specified by Ministry of Finance Order as prescribed in Article 120, paragraph (5) of the Act that are to be indicated in documents set forth in the same paragraph and that are to be attached to a tax return pursuant to the provisions of Article 120, paragraph (5) of the Act as applied mutatis mutandis pursuant to Article 122, paragraph (3) (Return for Receiving a Refund, etc.), Article 123, paragraph (3) (Final Return of Loss), Article 125, paragraph (4) (Tax Returns in Cases Where the Taxpayer Has Died During the Year), and Article 127, paragraph (4), (Tax Returns in Cases Where the Taxpayer Leaves

the Country During the Year) of the Act, respectively.

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 非居住者の納税義務

Chapter I Tax Liability of Nonresidents

(不動産関連法人の上場株式に類するものの範囲)

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

第六十六条の二 令第二百九十一条第九項第一号（恒久的施設を有しない非居住者の課税所得）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 66-2 Shares to be specified by Ministry of Finance Order as being similar to shares or capital contributions listed on a financial instruments exchange, as prescribed in Article 291, paragraph (9), item (i) (Taxable Income of Nonresidents Without a Permanent Establishment) of the Order, are as follows:

一 店頭売買登録銘柄（株式（出資及び投資信託及び投資法人に関する法律第二条第十四項（定義）に規定する投資口を含む。以下この条において同じ。）で、金融商品取引法第二条第十三項（定義）に規定する認可金融商品取引業協会（次号において「認可金融商品取引業協会」という。）が、その定める規則に従い、その店頭売買につき、その売買価格を公表し、かつ、当該株式の発行法人に関する資料を公開するものとして登録したものをいう。）として登録された株式

(i) shares registered as issues registered for over-the-counter trading (meaning shares (including capital contributions and units of investment prescribed in Article 2, paragraph (14) (Definitions) of the Act on Investment Trusts and Investment Corporations; 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 defined, as shares whose sales prices for over-the-counter trading are to be publicized and for which materials concerning the issuing corporation thereof are to 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 controlled issues (meaning shares which 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 which have been designated by an authorized financial instruments firms association in accordance with the rules it has defined);

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

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

(申告、納付及び還付)

(Filing of Returns, Payment and Refunds)

第六十七条 法第百六十六条（非居住者に対する準用）において準用する法第二編第五章（居住者に係る申告、納付及び還付）の規定及び令第二百九十三条（非居住者に対する準用）において準用する令第二編第五章（居住者に係る申告、納付及び還付）の規定の適用に係る事項については、前編第三章（居住者に係る申告、納付及び還付）の規定を準用する。この場合において、第五十五条第四号（青色申告承認申請書の記載事項）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、第五十七条第一項（青色申告のための取引の記録等）中「貸借対照表及び損益計算書」とあるのは「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法第百四十三条（青色申告）に規定する業務を行なう青色申告者については、その者の行なう当該業務の全体に係る貸借対照表及び損益計算書のほか、その国内において行なう当該業務に係る貸借対照表及び損益計算書とする。以下この節において同じ。）」と、第六十条第二項（決算）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 67 With regard to matters concerning the application of the provisions of Part II, Chapter V (Filing of Returns, Payment and Refunds for Residents) of the Act that are applied mutatis mutandis pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents) of the Act, and the provisions of Part II, Chapter V (Filing of Returns, Payment and Refunds for Residents) of the Order that are applied mutatis mutandis pursuant to Article 293 (Mutatis Mutandis Application to Nonresidents) of the Order, the provisions of Chapter III of the preceding Part (Filing of Returns, Payment and Refunds for Residents) apply mutatis mutandis. In this case, the phrase "commenced operations" in Article 55, item (iv) (Matters to Be Entered in a Written Application for Approval to File a Blue Return) is deemed to be replaced with "commenced operations in Japan"; the term "a balance sheet and profit and loss statement" in Article 57, paragraph (1) (Record, etc. of Transactions for Filing a Blue Return) is deemed to be replaced with "a balance sheet and profit and loss statement (with regard to a blue-return taxpayer who is engaged in operations prescribed in Article 143 (Blue Returns) both in and outside Japan, a balance sheet and profit and

loss statement for the taxpayer's operations in Japan, in addition to a balance sheet and profit and loss statement for the entirety of the taxpayer's operations; hereinafter the same applies in this Section)"; and the phrase "commenced operations" in Article 60, paragraph (2) (Settlement) is deemed to be replaced with "commenced operations in Japan".

(非居住者の提出する確定申告書への添附書類)

(Documents to Be Attached to Tax Returns Filed by Nonresidents)

第六十八条 法第百六十六条（非居住者に対する準用）において読み替えて準用する法第百二十条第三項第三号（確定申告書への添附書類）に規定する財務省令で定める明細書は、同号に規定する非居住者のその国内及び国外の双方にわたって行なう事業に係る収入金額又は費用若しくは損失の額を、同項に規定する申告書に係る年分の法第百六十五条（総合課税に係る所得税の課税標準、税額等の計算）に規定する国内源泉所得に係る不動産所得の金額、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総収入金額又は必要経費の額に算入すべき金額として配分している場合における当該収入金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とする。

Article 68 The detailed statement specified by Ministry of Finance Order as prescribed in Article 120, paragraph (3), item (iii) (Documents to Be Attached to a Tax Return) of the Act as applied mutatis mutandis pursuant to Article 166 (Mutatis Mutandis Application to Nonresidents) of the Act following the deemed replacement of terms is to be a detailed statement, in which, where the amount of revenue, expenses, or losses related to business conducted both in and outside Japan by a nonresident as prescribed in the same item is allocated as the amount to be included in the amount of gross revenue or necessary expenses, in the calculation of the amount of real estate income, business income, timber income or miscellaneous income related to domestic source income as prescribed in Article 165 (Calculation of Tax Base, Tax Amount, etc. of Income Tax in the Case of Comprehensive Taxation) of the Act for the year related to a return form prescribed in the same paragraph, the amount of gross revenue, expenses or loss, the basis of the calculation concerning the allocation, and any other matters for reference are entered.

(給与等につき源泉徴収を受けない場合の申告書の記載事項)

(Matters to Be Entered in Return Forms Filed Without Withholding from Salaries, etc.)

第六十九条 法第百七十二条第一項第四号（給与等につき源泉徴収を受けない場合の申告納税等）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 69 The matters specified by Ministry of Finance Order as prescribed in Article 172, paragraph (1), item (iv) (Tax Payment by Self-Assessment Without Withholding from Salaries, etc.) of the Act are as follows:

一 法第百七十二条第一項の申告書を提出する者の氏名及びその国内にある住所又は居所

(i) the name of the person filing a return form set forth in Article 172, paragraph (1) of the Act and the person's domicile or residence in Japan;

二 法第百七十二条第一項第一号に規定する給与又は報酬（法第四編第五章（非居住者又は法人の所得に係る源泉徴収）又は租税特別措置法第四十二条第一項（免税芸能法人等が支払う芸能人等の役務提供報酬に係る源泉徴収の特例）の規定の適用を受けないものに限る。）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

(ii) the name and domicile or residence or the location of the head office or principal office of the defrayer of salaries or remuneration as prescribed in Article 172, paragraph (1), item (i) of the Act (limited to salary or remuneration that is not subject to the provisions of Part IV, Chapter V (Withholding from the Income of Nonresidents or Corporations) of the Act or Article 42, paragraph (1) (Special Provisions on Withholding from Remuneration, etc. Paid by a Tax-Exempt Entertainment Corporation, etc. to Entertainers, etc. for Their Provision of Services) of the Act on Special Measures Concerning Taxation);

三 国内に居所を有することとなった日

(iii) the day on which the person came to have a domicile in Japan;

四 その他参考となるべき事項

(iv) any other matters for reference.

（退職所得の選択課税による還付のための申告書の記載事項）

(Matters to Be Entered in a Return Form for a Refund Due to Alternative Taxation on Retirement Income)

第七十条 法第百七十三条第一項第四号（退職所得の選択課税による還付）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 70 The matters specified by Ministry of Finance Order as prescribed in Article 173, paragraph (1), item (iv) (Refund Due to Alternative Taxation on Retirement Income) of the Act are as follows:

一 法第百七十三条第一項の申告書を提出する者の氏名及び住所並びに国内に居所があるときは当該居所

(i) the name of the person filing a return form set forth in Article 173, paragraph (1) of the Act and domicile, and in the case where the person has a residence in Japan, that residence;

二 法第百七十三条第一項第一号に掲げる退職手当等の総額のうち法第百六十一条第八号ハ（居住者として行つた勤務に基因する退職手当等）に該当する部分の金額の計算の基礎

(ii) the basis of calculation for the amount, out of the total amount of retirement allowance, etc. listed in Article 173, paragraph (1), item (i) of the

Act, that falls under the portion set forth in Article 161, item (viii), (c) (Retirement Allowance, etc. Arising from Work Carried Out in the Capacity of Resident) of the Act;

三 法第百七十三条第二項の規定による還付金の支払を受けようとする銀行又は郵便局株式会社法（平成十七年法律第百号）第二条第二項（定義）に規定する郵便局（郵政民営化法（平成十七年法律第九十七号）第九十四条（定義）に規定する郵便貯金銀行を銀行法（昭和五十六年法律第五十九号）第二条第十六項（定義等）に規定する所属銀行とする同条第十四項に規定する銀行代理業を営む郵便局株式会社の営業所として当該銀行代理業の業務を行うものに限る。）の名称及び所在地

(iii) the name and location of a bank or a post office prescribed in Article 2, paragraph (2) (Definitions) of the Act on Japan Post Network Co., Ltd. (Act No. 100 of 2005) (limited to a post office that carries out bank agent services prescribed in Article 2, paragraph (14) (Definitions, etc.) of the Bank Act (Act No. 59 of 1981) as a business office of the Japan Post Network Co., Ltd., which operates post savings banks prescribed in Article 94 (Definitions) of the Postal Service Privatization Act (Act No. 97 of 2005) as member banks prescribed in Article 2, paragraph (16) of the Bank Act and conducts the bank agent services) that receives a refund pursuant to the provisions of Article 173, paragraph (2) of the Act;

四 その他参考となるべき事項

(iv) any other matters for reference.

（退職所得の選択課税による還付のための申告書への添附書類）

(Documents to Be Attached to a Return Form for a Refund Due to Alternative Taxation on Retirement Income)

第七十一条 令第二百九十七条第一項（退職所得の選択課税による還付）に規定する財務省令で定める事項は、その年中に支払を受ける法第七十一条（退職所得についての選択課税）に規定する退職手当等で法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ものの支払者ごとの内訳、その支払の日及び場所、その徴収された所得税の額並びに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とする。

Article 71 (1) The matters specified by Ministry of Finance Order prescribed in Article 297, paragraph (1) (Refund Due to Alternative Taxation on Retirement Income) of the Order are to be the breakdown by defrayer of the amount of retirement allowance, etc. prescribed in Article 171 (Alternative Taxation on Retirement Income) of the Act to be received within the year, for which income tax has been collected pursuant to the provisions of Article 212, paragraph (1) (Withholding Obligation) of the Act, the day and place of the payment, the amount of the collected income tax, the name of defrayers, and their domiciles or residences or the location of the head offices or principal offices.

2 法第百七十三条第一項（退職所得の選択課税による還付）に規定する申告書に法第

二百二十五条第一項第八号（支払調書）に規定する支払に関する同項の調書の写しが添付されている場合においては、前項に規定する事項のうち当該調書の写しに記載されている事項は、令第二百九十七条第一項の明細書に記載することを要しない。

- (2) In the case where a copy of a record set forth in Article 225, paragraph (1), item (viii) (Report of Payment) of the Act concerning payment prescribed in the same paragraph is attached to a return form prescribed in Article 173, paragraph (1) (Refund Due to Alternative Taxation on Retirement Income) of the Act, the matters already entered in the copy of the record, out of the matters prescribed in the preceding paragraph, need not be entered in a detailed statement set forth in Article 297, paragraph (1) of the Order.

第二章 法人の納税義務

Chapter II Tax Liability of Corporations

第二節 外国法人の納税義務

Section 2 Tax Liability of Foreign Corporations

（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に係る公示の方法等）

(Method of Public Notice, etc. for Special Provisions on Taxation on Domestic Source Income Received by Foreign Corporations with a Permanent Establishment in Japan)

第七十二条の五 法第百八十条第五項（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）の規定による公示は、次項各号に掲げる事項を官報に掲載して行うものとする。

Article 72-5 (1) Public notice pursuant to the provisions of Article 180, paragraph (5) (Special Provisions on Taxation on Domestic Source Income Received by Foreign Corporations With a Permanent Establishment in Japan) of the Act is to be given by publishing the matters listed in the items of the following paragraph in the Official Gazette.

2 法第百八十条第五項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。

(2) The matters specified by Ministry of Finance Order as prescribed in Article 180, paragraph (5) of the Act are as follows:

一 法第百八十条第五項に規定する届出をした者又は通知を受けた者の名称

(i) the name of the person who made a notification or received a notice as prescribed in Article 180, paragraph (5) of the Act;

二 前号に規定する者の令第三百五条第一項第二号（外国法人が課税の特例の適用を受けるための手続等）に規定する納税地にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名

(ii) the name and location of the office, etc. of the person prescribed in the preceding item that is located in the place for tax payment prescribed in Article 305, paragraph (1), item (ii) (Procedures, etc. for Foreign

Corporations to Seek the Application of Special Provisions on Taxation) of the Order and the names of the representative and any other responsible persons thereof;

三 法第百八十条第六項第一号の有効期限

(iii) the validity period set forth in Article 180, paragraph (6), item (i) of the Act.

(外国信託会社の証券投資信託等の信託財産についての登載事項)

(Matters to Be Recorded with Regard to Trust Property under the Securities Investment Trust, etc. of a Foreign Trust Company)

第七十二条の六 法第百八十条の二第一項（信託財産に係る利子等の課税の特例）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 72-6 (1) The matters specified by Ministry of Finance Order as prescribed in Article 180-2, paragraph (1) (Special Provisions for Taxation on Interest, etc. on Trust Property) of the Act are as follows:

一 法第百八十条の二第一項に規定する外国信託会社（次項第一号において「外国信託会社」という。）の名称及び国内にある主たる事務所の所在地

(i) the name of the foreign trust company provided for in Article 180-2, paragraph (1) of the Act (referred to as a "foreign trust company" in item (i) of the following paragraph) and the location of its principal office in Japan;

二 法第百八十条の二第一項に規定する証券投資信託の信託された営業所の名称及び所在地並びに当該証券投資信託に係る信託契約の委託者の氏名又は名称

(ii) the name and location of the business office with which the securities investment trust provided for in Article 180-2, paragraph (1) of the Act has been entrusted, and the name of the settlor of the trust contract related to the securities investment trust;

三 法第百八十条の二第一項の規定による登載をした年月日

(iii) the date on which the statement was made pursuant to the provisions of Article 180-2, paragraph (1) of the Act.

2 法第百八十条の二第二項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。

(2) The matters specified by Ministry of Finance Order as prescribed in Article 180-2, paragraph (2) of the Act are as follows:

一 外国信託会社の名称及び国内にある主たる事務所の所在地

(i) the name of the foreign trust company and the location of its principal office in Japan;

二 法第百八十条の二第二項に規定する退職年金等信託の信託された営業所の名称及び所在地並びに当該退職年金等信託に係る信託契約の種類

(ii) the name and location of the business office with which the retirement pension trust provided for in Article 180-2, paragraph (2) of the Act has been entrusted, and the type of a trust contract related to the retirement pension

trust;

三 法第百八十条の二第二項の規定による登載をした年月日

(iii) the date on which the statement was made pursuant to the provisions of Article 180-2, paragraph (2) of the Act.

第四編 源泉徴収

Part IV Withholding

第四章 非居住者の所得に係る源泉徴収

Chapter IV Withholding on the Income of Nonresidents

(源泉徴収を要しない非居住者の受ける国内源泉所得に係る公示の方法等)

(Method of Public Notice, etc. for Domestic Source Income Received by Nonresidents that Is Exempt from Withholding)

第七十七条の五 法第二百十四条第五項（源泉徴収を要しない非居住者の受ける国内源泉所得）の規定による公示は、次項各号に掲げる事項を官報に掲載して行うものとする。

Article 77-5 (1) Public notice pursuant to the provisions of Article 214, paragraph (5) (Domestic Source Income Received by Nonresidents that Is Exempt from Withholding) of the Act is to be given by publishing matters listed in the items of the following paragraph in the Official Gazette.

2 法第二百十四条第五項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。

(2) The matters specified by Ministry of Finance Order as prescribed in Article 214, paragraph (5) of the Act are as follows:

一 法第二百十四条第五項に規定する届出をした者又は通知を受けた者の氏名

(i) the name of the person who made a notification or received a notice as prescribed in Article 214, paragraph (5) of the Act;

二 前号に規定する者の令第三百三十一条第一項第二号（非居住者が源泉徴収の免除を受けるための手続等）に規定する国内にある事務所等の名称及び所在地並びにその代表者その他の責任者の氏名

(ii) the name and location of the office, etc. of the person prescribed in the preceding item that is located in Japan and that is prescribed in Article 331, paragraph (1), item (ii) (Procedures Required When a Nonresident Seeks an Exemption from Withholding) of the Order and the names of the representative and any other responsible persons thereof;

三 法第二百十四条第六項第一号の有効期限

(iii) the validity period set forth in Article 214, paragraph (6), item (i) of the Act.