

租税特別措置法施行規則（非居住者、外国法人関連部分）

Regulation for Enforcement of the Act on Special Measures Concerning Taxation (Limited to the provisions related to nonresidents and foreign corporations)

（昭和三十二年三月三十一日大蔵省令第十五号）

（Order of the Ministry of Finance No. 15 of March 31, 1957）

第二章 所得税法の特例

Chapter II Special Provisions on the Income Tax Act

（振替国債等の利子の課税の特例）

（Special Provisions on Taxation on the Interest from Book-Entry National Government Bonds）

第三条の十八 法第五条の二第一項第一号イに規定する財務省令で定める者は、次に掲げる者とし、同号イに規定する財務省令で定める場所は、次の各号に掲げる者の区分に応じ当該各号に定める場所とする。

Article 3-18 (1) The person specified by Ministry of Finance Order, prescribed in Article 5-2, paragraph (1), item (i), (a) of the Act, is any of the following persons, and the place specified by Ministry of Finance Order, prescribed in Article 5-2, paragraph (1), item (i), (b) of the Act, is any of the places specified in the following items for the categories of persons listed in the respective items:

一 国内に居所を有する非居住者 当該非居住者の居所地

(i) a nonresident who has a residence in Japan: the nonresident's place of residence;

二 所得税法第百六十四条第一項第一号から第三号までに掲げる非居住者（前号に掲げる者を除く。） 当該非居住者の国内において行う事業に係る事務所、事業所その他これらに準ずるもの（これらが二以上あるときは、そのうち主たるものとする。）の所在地

(ii) any of the nonresidents listed in Article 164, paragraph (1), items (i) to (iii) of the Income Tax Act (excluding the one listed in the preceding item): The location of the nonresident's office, place of business, or any other equivalent place pertaining to the business conducted thereby in Japan (in the case where there are two or more of those places, the principal one);

三 所得税法第百六十四条第一項第四号に掲げる非居住者（第一号に掲げる者を除く。） 当該非居住者の国外にある住所地又は居所地

(iii) a nonresident listed in Article 164, paragraph (1), item (iv) of the Income Tax Act (excluding the one listed in item (i)): the nonresident's place of domicile or place of residence located outside Japan;

四 法人税法（昭和四十年法律第三十四号）第百四十一条第一号から第三号までに掲げる外国法人 当該外国法人の同法第十七条第一号に規定する事務所、事業所その他これらに準ずるもの（これらが二以上あるときはそのうち主たるものとし、当該外国法人が会社法（平成十七年法律第八十六号）第九百三十三条第一項又は民法（明治二十九年法律第八十九号）第三十七条第一項の規定による登記をしているときは当該登記をしている事務所、事業所その他これらに準ずるものとする。）の所在地

(iv) any of the foreign corporations listed in Article 141, items (i) to (iii) of the Corporation Tax Act (Act No. 34 of 1965): The location of the foreign corporation's office, place of business or any other equivalent place prescribed in Article 17, item (i) of the same Act (in a case where there are two or more of those places, the principal one; in a case where the foreign corporation has registered under the provisions of Article 933, paragraph (1) of the Companies Act (Act No. 86 of 2005) or Article 37, paragraph (1) of the Civil Code (Act No. 89 of 1896), its office, place of business or any other equivalent place thus registered).

2 法第五条の二第一項第一号イに規定する振替国債非課税適用申告書（以下この条において「振替国債非課税適用申告書」という。）及び同項第二号イに規定する振替地方債非課税適用申告書（以下この条において「振替地方債非課税適用申告書」という。）に記載すべき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 which should be stated in the written application for a tax exemption on book-entry national government bonds as prescribed in Article 5-2, paragraph (1), item (i), (a) of the Act (hereinafter referred to as the "written application for a tax exemption on book-entry national government bonds" in this Article) and the written application for a tax exemption on book-entry local government bonds prescribed in item (ii), (a) of the same paragraph (referred to as the "written application for a tax exemption on book-entry local government bonds" in this Article) are the following:

一 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する者の氏名又は名称（当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する者が法第五条の二第二項に規定する適格外国証券投資信託（以下この条において「適格外国証券投資信託」という。）の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所（当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する者が前項各号に掲げる者である場合にあっては、当該各号に掲げる者の区分に応じ当該各号に定める場所。以下この条において「住所等」という。）

(i) the name of the person who submits the written application for a tax

exemption on book-entry national government bonds or book-entry local government bonds (in a case where the person who submits the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds is the trustee of a qualified foreign securities investment trust prescribed in Article 5-2, paragraph (2) of the Act (hereinafter referred to as a "qualified foreign securities investment trust" in this Article), the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted) and the domicile of the person (in a case where the person who submits the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds is any of the persons listed in the items of the preceding paragraph, the place specified in those items for the categories of persons listed in the respective items; hereinafter referred to as the "domicile, etc." in this Article);

二 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する法第五条の二第一項に規定する特定振替機関等（以下この条において「特定振替機関等」という。）又は法第五条の二第五項第四号に規定する適格外国仲介業者（以下この条において「適格外国仲介業者」という。）から同項第六号に規定する振替記載等（以下この条において「振替記載等」という。）を受けている法第五条の二第一項に規定する振替国債（以下この条において「振替国債」という。）又は同項に規定する振替地方債（以下この条において「振替地方債」という。）の利子につき同項の規定の適用を受けようとする旨

(ii) a statement to the effect that application of the provisions of Article 5-2, paragraph (1) of the Act is sought in terms of interest on book-entry national government bonds prescribed in Article 5-2, paragraph (1) of the Act (hereinafter referred to as "book-entry national government bonds" in this Article) or book-entry local government bonds prescribed in Article 5-2, paragraph (1) of the Act (hereinafter referred to as "book-entry local government bonds" in this Article) for which entries or records under the book-entry system prescribed in Article 5-2, paragraph (5), item (vi) of the Act (hereinafter referred to as "entries or records under the book-entry system" in this Article) have been made through the specified book-entry institution, etc. prescribed in Article 5-2, paragraph (1) of the Act (hereinafter referred to as a "specified book-entry institution, etc." in this Article) or qualified foreign intermediary prescribed in Article 5-2, paragraph (5), item (iv) of the Act (hereinafter referred to as a "qualified foreign intermediary" in this Article) to which the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds is submitted;

三 前号に規定する特定振替機関等の営業所等（法第五条の二第一項に規定する営業所等をいう。以下この条において同じ。）又は同号に規定する適格外国仲介業者の

特定国外営業所等（法第五条の二第五項第五号に規定する特定国外営業所等をいう。以下この条において同じ。）の名称及び所在地

- (iii) the name and location of the business office, etc. (meaning the business office, etc. prescribed in Article 5-2, paragraph (1) of the Act; hereinafter the same applies in this Article) of the specified book-entry institution, etc. prescribed in the preceding item, or of the specified overseas business office, etc. (meaning the specified overseas business office, etc. prescribed in Article 5-2, paragraph (5), item (v) of the Act; hereinafter the same applies in this Article) of the qualified foreign intermediary prescribed in the same item;

四 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する者が前項第一号又は第二号に掲げる非居住者である場合には、当該非居住者の国外にある住所地又は居所地

- (iv) where the person who submits the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds is any of the nonresidents listed in item (i) or item (ii) of the preceding paragraph, the nonresident's place of domicile or place of residence located outside Japan;

五 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する者が前項第四号に掲げる外国法人である場合には、当該外国法人の国外にある本店又は主たる事務所の所在地

- (v) where the person who submits the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds is a foreign corporation listed in item (iv) of the preceding paragraph, the location of the foreign corporation's head office or principal office located outside Japan;

六 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出する者が国税通則法（昭和三十七年法律第六十六号）第百十七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所（国内に住所がない場合には、居所。次項第六号、第四項第六号及び第八項第五号において同じ。）

- (vi) where the person who submits the written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds has made a notification of the person's tax agent under the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes (Act No. 66 of 1962), the name and domicile of the tax agent (in the case where the tax agent does not have domicile in Japan, the residence of the tax agent; the same applies in item (vi) of the following paragraph, paragraph (4), item (vi) and paragraph (8), item (v));

七 その他参考となるべき事項

- (vii) other matters for reference.

3 施行令第三条第三項及び第五項に規定する書類に記載すべき財務省令で定める事項

は、次に掲げる事項とする。

- (3) The matters specified by Ministry of Finance Order which should be stated in the document prescribed in Article 3, paragraph (3) and paragraph (5) of the Order for Enforcement are the following:
- 一 施行令第三条第三項に規定する振替国債特例書類又は同条第五項に規定する振替地方債特例書類を提出する特定振替機関等の営業所等の名称及び所在地
 - (i) the name and location of the business office, etc. of the specified book-entry institution, etc. which submits the document on special measures for book-entry national government bonds prescribed in Article 3, paragraph (3) of the Order for Enforcement or the document on special measures for book-entry local government bonds prescribed in paragraph (5) of the same Article;
 - 二 施行令第三条第三項又は第五項の規定により振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出したものとみなされる非居住者又は外国法人の氏名又は名称（当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出したものとみなされる者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等
 - (ii) the name of the nonresident or foreign corporation that is to be deemed, pursuant to the provisions of Article 3, paragraph (3) or paragraph (5) of the Order for Enforcement, to have submitted a written application for a tax exemption on book-entry national government bonds or a written application for a tax exemption on book-entry local government bonds (in the case where the nonresident or foreign corporation that is to be deemed to have submitted a written application for a tax exemption on book-entry national government bonds or a written application for a tax exemption on book-entry local government bonds is the trustee of a qualified foreign securities investment trust, the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted), and the domicile, etc. of the nonresident or foreign corporation;
 - 三 前号に規定する非居住者又は外国法人に係る施行令第三条第三項に規定する振替地方債に係る確認若しくは短期国債等に係る確認又は同条第五項に規定する他の振替地方債に係る確認、利付振替国債に係る確認若しくは短期国債等に係る確認を適格外国仲介業者の特定国外営業所等の長が行う場合には、当該特定国外営業所等の名称及び所在地
 - (iii) where the confirmation for book-entry local government bonds or confirmation for short-term government bonds, etc. prescribed in Article 3, paragraph (3) of the Order for Enforcement or the confirmation for other book-entry local government bonds, confirmation for interest-bearing book-entry national government bonds, or confirmation for short-term national government bonds, etc. prescribed in paragraph (5) of the same Article, any of which pertain to the nonresident or foreign corporation prescribed in the

preceding item, is provided by the head of the specified overseas business office, etc. of a qualified foreign intermediary, the name and location of the specified overseas business office, etc.;

四 第二号に規定する非居住者が第一項第一号又は第二号に掲げる非居住者である場合には、当該非居住者の国外にある住所地又は居所地

(iv) where the nonresident prescribed in item (ii) is any of the nonresidents listed in paragraph (1), item (i) or item (ii), the nonresident's place of domicile or place of residence located outside Japan;

五 第二号に規定する外国法人が第一項第四号に掲げる外国法人である場合には、当該外国法人の国外にある本店又は主たる事務所の所在地

(v) where the foreign corporation prescribed in item (ii) is a foreign corporation listed in paragraph (1), item (iv), the location of the foreign corporation's head office or principal office located outside Japan;

六 第二号に規定する非居住者又は外国法人が国税通則法第百十七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所

(vi) where the nonresident or foreign corporation prescribed in item (ii) has made a notification of their tax agent under the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes, the name and domicile of the tax agent;

七 その他参考となるべき事項

(vii) other matters for reference.

4 法第五条の二第一項第一号ロに規定する振替国債所有期間明細書（以下この項から第七項までにおいて「振替国債所有期間明細書」という。）及び同条第一項第二号ロに規定する振替地方債所有期間明細書（以下この項から第七項までにおいて「振替地方債所有期間明細書」という。）に記載すべき財務省令で定める事項は、次に掲げる事項とする。

(4) The matters specified by Ministry of Finance Order which should be stated in the statement of the holding period of book-entry national government bonds, prescribed in Article 5-2, paragraph (1), item (i), (b) of the Act (hereinafter referred to as the "statement of the holding period of book-entry national government bonds" in this paragraph to paragraph (7)), and the statement of the holding period of book-entry local government bonds prescribed in paragraph (1), item (ii), (b) of the same Article (hereinafter referred to as the "statement of the holding period of book-entry local government bonds" in this paragraph to paragraph (7)) are the following:

一 当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者の氏名又は名称（当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等

(i) the name of the person who submits the statement of the holding period of book-entry national government bonds or statement of the holding period of

book-entry local government bonds (in the case where the person who submits the statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted) and the domicile, etc. of the person;

二 当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する特定振替機関等の営業所等又は適格外国仲介業者の特定国外営業所等の名称及び所在地

(ii) the name and location of the business office, etc. of the specified book-entry institution, etc. or the specified overseas business office, etc. of the qualified foreign intermediary to which the statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds is submitted;

三 当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者が前号に規定する特定振替機関等又は適格外国仲介業者から振替記載等を受けている振替国債（その利子につき法第五条の二第一項の規定の適用を受けようとするものに限る。以下この項、第六項及び第七項において「適用振替国債」という。）又は振替地方債（その利子につき同条第一項の規定の適用を受けようとするものに限る。以下この項、第六項及び第七項において「適用振替地方債」という。）の銘柄（振替国債にあつては社債、株式等の振替に関する法律（平成十三年法律第七十五号）第九十一条第三項第二号に規定する銘柄をいい、振替地方債にあつては同法第百十三条において準用する同法第六十八条第三項第二号に規定する銘柄をいう。以下この条において同じ。）

(iii) the issue of the book-entry national government bonds or book-entry local government bonds for which the person who submits the statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds has made entries or records under the book-entry system through the specified book-entry institution, etc. or the qualified foreign intermediary prescribed in the preceding item (those book-entry national government bonds are limited to those for which the person seeks application of the provisions of Article 5-2, paragraph (1) of the Act in terms of interest thereon, and hereinafter referred to as "applicable book-entry government bonds" in this paragraph, paragraph (6), and paragraph (7); those book-entry local government bonds are limited to those for which the person seeks application of the provisions of Article 5-2, paragraph (1) of the Act in terms of interest thereon, and referred to as "applicable book-entry local government bonds" in this paragraph, paragraph (6), and paragraph (7)) (the term "issue" as used herein means, with regard to book-entry national government bonds, the issue prescribed in Article 91, paragraph (3), item (ii) of the Act on Book

Entry of Corporate Bonds and Shares (Act No. 75 of 2001), and with regard to book-entry local government bonds, the issue prescribed in Article 68, paragraph (3), item (ii) of the same Act as applied mutatis mutandis pursuant to Article 113 of the same Act; hereinafter the same applies in this Article);

四 当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者の適用振替国債又は適用振替地方債に係る所有期間（法第五条の二第一項に規定する所有期間をいい、当該所有期間の初日が当該適用振替国債又は適用振替地方債の利子の計算期間の初日以前である場合には、当該計算期間。第六項第四号、第七項第四号及び第十八項第二号において同じ。）

(iv) the holding period for the applicable book-entry national government bonds or applicable book-entry local government bonds held by the person who submits the statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds (the term "holding period" as used herein means a holding period as prescribed in Article 5-2, paragraph (1) of the Act; in the case where the first day of the holding period falls on or before the first day of the accounting period for interest on the applicable book-entry national government bonds or applicable book-entry local government bonds, that accounting period; the same applies in paragraph (6), item (iv), paragraph (7), item (iv), and paragraph (18), item (ii));

五 適用振替国債又は適用振替地方債の銘柄ごとの利子の支払年月日及びその利子の額（法第五条の二第一項の規定の適用を受けようとする額に限る。第六項第五号及び第七項第五号において同じ。）

(v) the date of payment of interest for each issue of the applicable book-entry national government bonds or applicable book-entry local government bonds, and the amount of the interest (limited to the amount for which the application of the provisions of Article 5-2, paragraph (1) of the Act is sought; the same applies in paragraph (6), item (v) and paragraph (7), item (v));

六 当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者が国税通則法第百十七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所

(vi) where the person who submits the statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds has made the notification of the person's tax agent under the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes, the name and domicile of the tax agent;

七 その他参考となるべき事項

(vii) other matters for reference.

5 施行令第三条第七項及び第八項の振替国債所有期間明細書又は振替地方債所有期間明細書に記載されたこれらの規定に規定する財務省令で定める事項は、前項第一号に

掲げる振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者の氏名又は名称（当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出する者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等、同項第三号に掲げる銘柄、同項第四号に掲げる所有期間並びに同項第五号に掲げる利子の支払年月日及びその利子の額とし、同条第七項及び第八項の帳簿に記載又は記録がされたこれらの規定に規定する財務省令で定める事項は、第十四項第一号に掲げる振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者の氏名又は名称（当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等、同項第二号に掲げる銘柄、同項第三号イに掲げる振替記載等がされた日（当該振替記載等がされた振替国債又は振替地方債につき法第五条の二第十五項又は第十六項の規定の適用がある場合には、第十四項第五号に掲げる所有期間の初日とし、これらの日が施行令第三条第七項及び第八項の規定による確認に係る振替国債所有期間明細書又は振替地方債所有期間明細書に係る振替国債又は振替地方債の利子の計算期間の初日以前である場合には、当該計算期間の初日）から当該計算期間の末日までの期間並びに第十四項第四号に掲げる利子の支払年月日及びその利子の額とする。

- (5) Matters specified by Ministry of Finance Order, prescribed in Article 3, paragraph (7) and paragraph (8) of the Order for Enforcement, which are stated in a statement of the holding period of book-entry national government bonds or book-entry local government bonds set forth in those provisions are [1] the name of the person who submits the statement of the holding period of book-entry national government bonds or book-entry local government bonds listed in item (i) of the preceding paragraph (in a case where the person who submits the statement of the holding period of book-entry national government bonds or book-entry local government bonds is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted) and the domicile, etc. of the person, [2] the the issue listed in item (iii) of the same paragraph, [3] the holding period listed in item (iv) of the same paragraph, and [4] the date of payment of interest and the amount of interest listed in item (v) of the same paragraph; and the matters specified by Ministry of Finance Order prescribed in Article 3, paragraph (7) and paragraph (8) of the Order for Enforcement which are entered or recorded in the books prescribed in these provisions are [1] the name of the person who has submitted the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds listed in paragraph (14), item (i) (in a case where the person who submits the statement of the holding period of book-entry national government bonds or book-entry local government bonds is the trustee of a qualified foreign securities investment trust(s), the name of the

trustee and the name of each qualified foreign securities investment trust that the trustee has accepted) and the domicile, etc. of the person, [2] the issue listed in item (ii) of the same paragraph, [3] the period from the day on which entries or records under the book-entry system were made as listed in item (iii), (a) of the same paragraph (in a case where the provisions of Article 5-2, paragraph (15) or paragraph (16) of the Act apply to the book-entry national government bonds or book-entry local government bonds for which the entries or records under the book-entry system were made, the first day of the holding period listed in paragraph (14), item (v); in a case where either of these days falls on or before the first day of the accounting period for interest on the book-entry national government bonds or book-entry local government bonds included in the statement of the holding period of book-entry national government bonds or book-entry local government bonds to which confirmation under the provisions of Article 3, paragraph (7) and paragraph (8) of the Order for Enforcement pertains, the first day of the accounting period), until the last day of the accounting period, and [4] the date of payment of interest and the amount of interest listed in paragraph (14), item (iv).

6 施行令第三条第九項及び第十一項に規定する書類に記載すべき財務省令で定める事項は、次に掲げる事項とする。

(6) Matters specified by Ministry of Finance Order which should be stated in the document prescribed in Article 3, paragraph (9) and paragraph (11) of the Order for Enforcement are the following:

一 当該書類を提出する特定振替機関等の営業所等の名称及び所在地

(i) the name and location of the business office, etc. of the specified book-entry institution, etc. to which the document is submitted;

二 施行令第三条第九項又は第十一項の規定により振替国債所有期間明細書又は振替地方債所有期間明細書を提出したものとみなされる非居住者又は外国法人の氏名又は名称（当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出したものとみなされる者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等

(ii) the name of the nonresident who or foreign corporation which is to be deemed, pursuant to the provisions of Article 3, paragraph (9) or paragraph (11) of the Order for Enforcement, to have submitted a statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds (in the case where the nonresident or foreign corporation that is to be deemed to have submitted a statement of the holding period of book-entry national government bonds or statement of the holding period of book-entry local government bonds is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust

that the trustee has accepted), and the domicile, etc. of the nonresident or foreign corporation;

三 前号に規定する非居住者又は外国法人が第一号に規定する特定振替機関等から振替記載等を受けている適用振替国債又は適用振替地方債の銘柄

(iii) the issue of the applicable book-entry national government bonds or applicable book-entry local government bonds for which the nonresident or foreign corporation prescribed in the preceding item has made entries or records under the book-entry system through the specified book-entry institution, etc. prescribed in item (i);

四 第二号に規定する非居住者又は外国法人の前号に規定する適用振替国債又は適用振替地方債に係る所有期間

(iv) the holding period for the applicable book-entry national government bonds or applicable book-entry local government bonds prescribed in the preceding item which are held by the nonresident or foreign corporation prescribed in item (ii);

五 第三号に規定する適用振替国債又は適用振替地方債の銘柄ごとの利子の支払年月日及びその利子の額

(v) the date of payment of interest for each issue of the applicable book-entry national government bonds or applicable book-entry local government bonds prescribed in item (iii), and the amount of interest;

六 その他参考となるべき事項

(vi) other matters for reference.

7 施行令第三条第十項において準用する同条第九項及び同条第十二項において準用する同条第十一項に規定する書類に記載すべき財務省令で定める事項は、次に掲げる事項とする。

(7) The matters specified by Ministry of Finance Order which should be stated in the document prescribed in Article 3, paragraph (9) of the Order for Enforcement as applied mutatis mutandis pursuant to paragraph (10) of the same Article, and in paragraph (11) of the same Article as applied mutatis mutandis pursuant to paragraph (12) of the same Article, are the following:

一 当該書類を提出する適格外国仲介業者の特定国外営業所等の名称及び所在地

(i) the name and location of the specified overseas business office, etc. of the qualified foreign intermediary to which the document is submitted;

二 施行令第三条第十項において準用する同条第九項又は同条第十二項において準用する同条第十一項の規定により振替国債所有期間明細書又は振替地方債所有期間明細書を提出したものとみなされる非居住者又は外国法人の氏名又は名称（当該振替国債所有期間明細書又は振替地方債所有期間明細書を提出したものとみなされる者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等

(ii) the name of the nonresident who or foreign corporation which is to be deemed, pursuant to the provisions of Article 3, paragraph (9) of the Order

for Enforcement as applied mutatis mutandis pursuant to paragraph (10) of the same Article or the provisions of paragraph (11) of the same Article as applied mutatis mutandis pursuant to paragraph (12) of the same Article, to have submitted a written application for a tax exemption on book-entry national government bonds or a written application for a tax exemption on book-entry local government bonds (in the case where the nonresident or foreign corporation that is to be deemed to have submitted a written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted), and the domicile, etc. of the nonresident or foreign corporation;

三 前号に規定する非居住者又は外国法人が第一号に規定する適格外国仲介業者から振替記載等を受けている適用振替国債又は適用振替地方債の銘柄

(iii) the issue of the applicable book-entry national government bonds or applicable book-entry local government bonds for which the nonresident or foreign corporation prescribed in the preceding item has made entries or records under the book-entry system through the qualified foreign intermediary prescribed in item (i);

四 第二号に規定する非居住者又は外国法人の前号に規定する適用振替国債又は適用振替地方債に係る所有期間

(iv) the holding period for the applicable book-entry national government bonds or applicable book-entry local government bonds prescribed in the preceding item which are held by the nonresident or foreign corporation prescribed in item (ii);

五 第三号に規定する適用振替国債又は適用振替地方債の銘柄ごとの利子の支払年月日及びその利子の額

(v) the date of payment of interest for each issue of the applicable book-entry national government bonds or applicable book-entry local government bonds prescribed in item (iii), and the amount of interest;

六 その他参考となるべき事項

(vi) other matters for reference.

8 施行令第三条第十四項に規定する申請書に記載すべき財務省令で定める事項は、次に掲げる事項とする。

(8) The matters specified by Ministry of Finance Order which should be stated in the written application prescribed in Article 3, paragraph (14) of the Order for Enforcement are the following:

一 当該申請書を提出する者の特定国外営業所等（非居住者又は外国法人が振替国債又は振替地方債の振替記載等を受けることとなるものに限る。）の所在地

(i) the location of the specified overseas business office, etc. of the person who

- submits the written application (limited to the specified overseas business office, etc. through which a nonresident or foreign corporation is to make entries or records under the book-entry system regarding book-entry national government bonds or book-entry local government bonds);
- 二 前号に規定する振替国債又は振替地方債に係る当該申請書を提出する者の法第五条の二第十四項に規定する特定振替機関等の営業所等の名称及び所在地
- (ii) the name and location of the business office, etc. prescribed in Article 5-2, paragraph (14) of the Act of the person who submits the written application pertaining to the book-entry national government bonds or book-entry local government bonds prescribed in the preceding item;
- 三 振替地方債に係る申請書を提出する場合にあつては、当該振替地方債の利子の支払をする者の名称及び主たる事務所の所在地
- (iii) where a written application pertaining to book-entry local government bonds is submitted, the name of the person who pays interest on the book-entry local government bonds, and the location of the person's principal office;
- 四 当該申請書を提出する者が国内に営業所、事務所その他これらに準ずるものを有する場合には、これらの所在地
- (iv) where the person who submits the written application has a business office or other office or any other equivalent place in Japan, the location of the office or place;
- 五 当該申請書を提出する者が国税通則法第百十七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所（当該届出をしていない場合にあつては、当該納税管理人に類する者の氏名及び国内における住所）
- (v) where the person who submits the written application has made the notification of its tax agent under the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes, the name and domicile of the tax agent (if the person has not made the notification, the name of the person similar to the tax agent and that person's domicile in Japan);
- 六 その他参考となるべき事項
- (vi) other matters for reference.
- 9 施行令第三条第十四項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。
- (9) The document specified by Ministry of Finance Order, prescribed in Article 3, paragraph (14) of the Order for Enforcement, is the following:
- 一 税務署長が、法第五条の二の規定の適用が適正にされているかどうかを確認するに当たり必要と認められる書類の提出の請求をした場合に、遅滞なくこれを提出することを約する書類
- (i) a document by which the submitter thereof promises to submit, without delay upon a request for submission by the district director of the tax office, a document that is considered to be necessary for confirming whether the provisions of Article 5-2 of the Act are being properly applied;

二 振替国債非課税適用申告書又は振替地方債非課税適用申告書の提出があつた場合に、法第五条の二第九項に定めるところにより同項に規定する確認を行うことを約する書類

(ii) a document by which the submitter thereof promises to provide the confirmation prescribed in Article 5-2, paragraph (9) of the Act as provided for by the same paragraph when a written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds is submitted;

三 その他参考となるべき書類

(iii) other documents for reference.

10 施行令第三条第二十一項第一号に規定する財務省令で定める書類は、非居住者の次に掲げるいずれかの書類（当該非居住者が適格外国証券投資信託の受託者である場合にあっては、次に掲げるいずれかの書類及びその受託をした各適格外国証券投資信託の目論見書又はこれに類する書類とし、当該非居住者の氏名（当該非居住者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所（当該非居住者が第一項第一号から第三号までに掲げる者である場合にあっては、これらの号に掲げる者の区分に応じこれらの号に定める場所）の記載のあるものに限る。）とする。

(10) The document specified by Ministry of Finance Order, prescribed in Article 3, paragraph (21), item (i) of the Order for Enforcement is any of the following documents of a nonresident (in a case where the nonresident is the trustee of a qualified foreign securities investment trust(s), any of the following documents and the prospectus of each qualified foreign securities investment trust that the trustee has accepted or any other document similar thereto, limited to those documents stating the name of the nonresident (in the case where the nonresident is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted) and the nonresident's domicile (in a case where the nonresident is any of the persons listed in paragraph (1), items (i) to (iii), the place specified in these items for the categories of persons listed in the respective items)):

一 外国人登録証明書、外国人登録原票の写し（特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内に作成されたものに限る。）又は外国人登録原票の記載事項証明書（地方公共団体の長の外国人登録原票に登録された事項を証する書類をいい、特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内に作成されたものに限る。）

(i) a certificate of alien registration, a copy of an alien registration file (limited to any of those documents prepared within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business

office, etc. of the qualified foreign intermediary) or a certificate of matters entered in an alien registration file (meaning a document by which the head of a local public entity certifies matters registered in an alien registration file; limited to the document prepared within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the qualified foreign intermediary);

二 国税若しくは地方税の領収証書、納税証明書又は社会保険料（所得税法第七十四条第二項に規定する社会保険料をいう。）の領収証書（領収日付の押印又は発行年月日の記載のあるもので、その日が特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内のものに限る。）

(ii) a receipt for payment national taxes or local taxes, a certificate of tax payment, or a receipt for payment social insurance premiums (meaning the social insurance premiums prescribed in Article 74, paragraph (2) of the Income Tax Act) (limited to any of those documents bearing a stamp of the date of receipt or an entry of the date of issuance, with the date falling within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the qualified foreign intermediary);

三 前二号に掲げる書類のほか、官公署から発行され、又は発給された書類その他これらに類するもの（特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内に作成されたものに限る。）

(iii) beyond the documents listed in the preceding two items, a document issued by a public agency or any document similar thereto (limited to any of those documents prepared within six months prior to the day on which they are presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the qualified foreign intermediary).

1 1 施行令第三条第二十一項第二号に規定する財務省令で定める書類は、次の各号に掲げる外国法人の区分に応じ当該各号に定める書類（当該外国法人が適格外国証券投資信託の受託者である場合にあつては、次の各号に掲げる外国法人の区分に応じ当該各号に定める書類及びその受託をした各適格外国証券投資信託の目論見書又はこれに類する書類とし、当該外国法人の名称（当該外国法人が適格外国証券投資信託の受託者である場合にあつては、当該受託者の名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び本店又は主たる事務所の所在地（当該外国法人が第一項第四号に掲げる外国法人である場合にあつては、同号に定める場所）の記載のあるものに限る。）とする。

(11) The document specified by Ministry of Finance Order, prescribed in Article 3, paragraph (21), item (ii) of the Order for Enforcement, is the document specified in the following items for the categories of foreign corporations listed

in the respective items (in the case where the foreign corporation is the trustee of a qualified foreign securities investment trust(s), any of the documents specified in the following items for the categories of foreign corporations listed in the respective items and the prospectus of each qualified foreign securities investment trust that it has accepted or any other document similar thereto, limited to those documents stating the name of the foreign corporation (in the case where the foreign corporation is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust that it has accepted) and the location of its head office or principal office (in the case where the foreign corporation is a foreign corporation listed in paragraph (1), item (iv), the place specified in the same item)):

一 外国法人（第一項第四号に掲げる外国法人に限る。） 当該外国法人の次に掲げるいずれかの書類

(i) a foreign corporation (limited to a foreign corporation listed in paragraph (1), item (iv)): any of the following documents of the foreign corporation:

イ 当該外国法人の第一項第四号に規定する登記に係る登記事項証明書又は印鑑証明書（特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内に交付を受けたものに限る。）

(a) a certificate of registered matters pertaining to the registration prescribed in paragraph (1), item (iv) of the foreign corporation or a seal registration certificate (limited to any of those documents issued within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the qualified foreign intermediary);

ロ 国税若しくは地方税の領収証書、納税証明書又は社会保険料（所得税法第七十四条第二項各号に掲げる保険料、納付金又は掛金をいう。）の領収証書（領収日付の押印又は発行年月日の記載のあるもので、その日が特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内のものに限る。）

(b) a receipt for national tax or local tax, a certificate of tax payment, or a receipt for social insurance premiums (meaning the insurance premiums, benefits or installments listed in the items of Article 74, paragraph (2) of the Income Tax Act) (limited to any of those documents bearing a stamp of the date of receipt or an entry of the date of issuance, with the date falling within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the qualified foreign intermediary);

二 前号に掲げる外国法人以外の外国法人 官公署から発行され、又は発給された書

類その他これらに類するもの（特定振替機関等の営業所等の長又は適格外国仲介業者の特定国外営業所等の長に提示する日前六月以内に作成されたものに限る。）

- (ii) a foreign corporation other than the foreign corporation listed in the preceding item: A document issued by a public agency or any other document similar thereto (limited to any of those documents prepared within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the qualified foreign intermediary).

- 1 2 第一項第三号に掲げる非居住者又は前項第二号に掲げる外国法人が、国内に住所を有する個人又は内国法人（法人税法第二条第八号に規定する人格のない社団等を除く。）若しくは銀行法（昭和五十六年法律第五十九号）第四十七条第二項に規定する外国銀行支店若しくは金融商品取引法第二条第九項に規定する金融商品取引業者（同法第二十八条第一項に規定する第一種金融商品取引業を行う外国法人に限る。）と振替国債（利子が支払われるものに限る。）又は振替地方債（利子が支払われるものに限る。）の振替記載等に関する委任契約を締結している場合には、第十項又は前項第二号に定める書類は、これらの規定に規定する書類のほか、当該委任契約に係る委任状又は契約書で当該非居住者又は当該外国法人の氏名又は名称及び国外にある住所地若しくは居所地又は国外にある本店若しくは主たる事務所の所在地の記載があるものの写しとする。

- (12) Where a nonresident listed in paragraph (1), item (iii) or a foreign corporation listed in item (ii) of the preceding paragraph has entered into a contract of mandate for making entries or records under the book-entry system regarding book-entry national government bonds (limited to those bearing interest) or book-entry local government bonds (limited to those bearing interest), with an individual who has a domicile in Japan or with a domestic corporation (excluding an association or foundation without juridical personality as prescribed in Article 2, item (viii) of the Corporation Tax Act) or a branch office of a foreign bank as prescribed in Article 47, paragraph (2) of the Banking Act (Act No. 59 of 1981) or a financial instruments business operator as prescribed in Article 2, paragraph (9) of the Financial Instruments and Exchange Act (limited to a foreign corporation engaged in Type I financial instruments business as prescribed in Article 28, paragraph (1) of the same Act), the document specified in paragraph (10) or item (ii) of the preceding paragraph is, beyond the documents prescribed in these provisions, a copy of a power of attorney or written contract pertaining to the contract of mandate which states the name of the nonresident or the foreign corporation and their place of domicile or place of residence located outside Japan or the location of its head office or principal office located outside Japan.

- 1 3 法第五条の二第十項及び第十一項に規定する申告書に記載すべき財務省令で定める事項は、次に掲げる事項とする。

- (13) The matters specified by Ministry of Finance Order which should be stated

in the written application, prescribed in Article 5-2, paragraph (10) and paragraph (11) of the Act, are the following:

一 当該申告書を提出する者の氏名又は名称及び住所等

(i) the name and domicile, etc. of the person who submits the written application;

二 当該申告書を提出する者の法第五条の二第十項又は第十一項に規定する変更前の氏名若しくは名称又は住所等及び変更後の氏名若しくは名称又は住所等

(ii) the initial name and domicile, etc. of the person who submits the written application prior to the change prescribed in Article 5-2, paragraph (10) or paragraph (11) of the Act, and the person's new name or domicile, etc. after the change;

三 当該申告書を提出する特定振替機関等又は適格外国仲介業者の名称

(iii) the name of the specified book-entry institution, etc. or qualified foreign intermediary to which the written application is submitted;

四 前号に規定する特定振替機関等又は適格外国仲介業者を経由して提出した振替国債非課税適用申告書又は振替地方債非課税適用申告書の提出年月日

(iv) the date of submission of the written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds that was submitted via the specified book-entry institution, etc. or qualified foreign intermediary prescribed in the preceding item;

五 その他参考となるべき事項

(v) other matters for reference.

14 法第五条の二第十三項及び第十四項に規定する財務省令で定める事項は、これらの規定に規定する振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者に係る次に掲げる事項とする。

(14) The matters specified by Ministry of Finance Order prescribed in Article 5-2, paragraph (13) and paragraph (14) of the Act are the following matters concerning the person who has submitted a written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds prescribed in these provisions:

一 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者（施行令第三条第三項又は第五項の規定により振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出したものとみなされる者を含む。以下この項において同じ。）の氏名又は名称（当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が適格外国証券投資信託の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各適格外国証券投資信託のそれぞれの名称）及び住所等

(i) the name of the person who has submitted the written application for a tax exemption on book-entry national government bonds or written application

for a tax exemption on book-entry local government bonds (including a person who is to be deemed, pursuant to the provisions of Article 3, paragraph (3) or paragraph (5) of the Order for Enforcement, to have submitted a written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds; hereinafter the same applies in this paragraph) (in the case where the person who has submitted the written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds is the trustee of a qualified foreign securities investment trust(s), the name of the trustee and the name of each qualified foreign securities investment trust that the trustee has accepted), and the domicile, etc. of the person;

二 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が法第五条の二第十三項及び第十四項の特定振替機関等又は適格外国仲介業者から振替記載等を受けた振替国債又は振替地方債（それぞれその利子につき同条第一項の規定の適用を受けることとなるものに限る。）の銘柄及びその銘柄ごとの償還金の額

(ii) the issue of the book-entry national government bonds or book-entry local government bonds for which the person who has submitted the written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds has made entries or records under the book-entry system through the specified book-entry institution, etc. or qualified foreign intermediary prescribed in Article 5-2, paragraph (13) and paragraph (14) of the Act (limited to those bonds to which the provisions of paragraph (1) of the same Article are to be applied in terms of interest thereon), and the amount of redemption money for each issue;

三 次に掲げる場合の区分に応じ、それぞれ次に定める日

(iii) the day specified in the following for the respective cases listed therein:

イ 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が前号に規定する特定振替機関等又は適格外国仲介業者から振替記載等を受けることとなる振替国債又は振替地方債の取得をした場合 その取得につき振替記載等がされた日

(a) where the person who has submitted the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds has acquired the book-entry national government bonds or book-entry local government bonds for which the person is to make entries or records under the book-entry system through the specified book-entry institution, etc. or qualified foreign intermediary prescribed in the preceding item: The day on which entries or records under the book-entry system are made with regard to the acquisition;

- ロ 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が前号に規定する振替国債又は振替地方債の譲渡をした場合 その譲渡につき振替記載等がされた日
- (b) where the person who has submitted the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds has transferred the book-entry national government bonds or book-entry local government bonds prescribed in the preceding item: The day on which entries or records under the book-entry system are made with regard to the transfer;
- ハ 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が前号に規定する振替国債又は振替地方債の償還を受けた場合 その償還につき振替記載等がされた日
- (c) where the person who has submitted the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds has received redemption of the book-entry national government bonds or book-entry local government bonds prescribed in the preceding item: The day on which entries or records under the book-entry system are made with regard to the redemption;
- ニ 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が法第五条の二第十項又は第十一項に規定する変更をした場合 その変更につき振替記載等がされた日
- (d) where the person who has submitted the written application for a tax exemption on book-entry national government bonds or book-entry local government bonds has made the change prescribed in Article 5-2, paragraph (10) or paragraph (11) of the Act: The day on which entries or records under the book-entry system are made with regard to the change;
- 四 第二号に規定する振替国債又は振替地方債の銘柄ごとの利子の支払年月日及びその利子の額（法第五条の二第一項の規定の適用を受けることとなる額に限る。）
- (iv) the date of payment of interest for each issue of the book-entry national government bonds or book-entry local government bonds prescribed in item (ii), and the amount of interest (limited to the amount to which the provisions of Article 5-2, paragraph (1) of the Act are to be applied);
- 五 第二号に規定する振替国債又は振替地方債につき法第五条の二第十五項又は第十六項の規定の適用がある場合には、第十八項第一号に掲げる特定振替機関等の名称（当該振替国債又は振替地方債が適格外国仲介業者から振替記載等を受けたものである場合には、当該適格外国仲介業者の名称を含む。）及び同項第二号に掲げる所有期間の初日
- (v) where the provisions of Article 5-2, paragraph (15) or paragraph (16) of the Act are applied to the book-entry national government bonds or book-entry local government bonds prescribed in item (ii), the name of the specified book-entry institution, etc. prescribed in paragraph (18), item (i) (in the case

where entries or records under the book-entry system have been made regarding the book-entry national government bonds or book-entry local government bonds through a qualified foreign intermediary, the name of the qualified foreign intermediary is included), and the first day of the holding period listed in item (ii) of the same paragraph;

六 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が第一項第一号又は第二号に掲げる非居住者である場合には、当該非居住者の国外にある住所地又は居所地

(vi) where the person who has submitted the written application for a tax exemption on book-entry national government bonds or written application for a tax exemption on book-entry local government bonds is a nonresident listed in paragraph (1), item (i) or item (ii), the nonresident's place of domicile or place of residence located outside Japan;

七 当該振替国債非課税適用申告書又は振替地方債非課税適用申告書を提出した者が第一項第四号に掲げる外国法人である場合には、当該外国法人の国外にある本店又は主たる事務所の所在地

(vii) where the person who has submitted the written application for a tax exemption on book-entry national government bonds or written application for tax exemption on book-entry local government bonds is a foreign corporation listed in paragraph (1), item (iv), the location of the foreign corporation's head office or principal office located outside Japan;

八 その他参考となるべき事項

(viii) other matters for reference.

15 特定振替機関等又は適格外国仲介業者は、その作成した施行令第三条第二十四項（同条第二十六項において準用する場合を含む。）の振替帳簿を、その振替帳簿の閉鎖の日の属する年の翌年から五年間保存しなければならない。

(15) A specified book-entry institution, etc. or qualified foreign intermediary must preserve the books for book-entry set forth in Article 3, paragraph (24) of the Order for Enforcement (including cases where applied mutatis mutandis pursuant to paragraph (26) of the same Article) that it has prepared, for five years from the year following the year that includes the date of the closing of the books for book-entry.

16 施行令第三条第二十七項に規定する財務省令で定めるものは、次の各号に掲げる電子情報処理組織その他情報通信の技術を利用する方法（当該各号に掲げる電子情報処理組織の参加者がそれぞれ特定の者に限定されていること又は暗号、記号その他特定の符号により、通知を受ける特定振替機関等が、当該通知をした者が当該特定振替機関等に係る適格外国仲介業者であることを確認できる方法に限る。）とする。

(16) The means specified by Ministry of Finance Order, prescribed in Article 3, paragraph (27) of the Order for Enforcement, are the means of using either of the electronic data processing systems listed in the following items or any other information and communications technology (limited to the means

wherein it is possible to confirm that the participants in each of the electronic data processing systems listed in those items are limited to a certain scope of persons or it is possible for the specified book-entry institution, etc. receiving the notice to confirm that the person who has given the notice is a qualified foreign intermediary pertaining to the specified book-entry institution, etc.):

一 電子情報処理組織を使用して処理する場合における国債の登録手続の特例に関する省令（平成二年大蔵省令第二十号）第二条第一号に規定する電子情報処理組織

(i) the electronic data processing system prescribed in Article 2, item (i) of the Ministerial Order on the Special Provisions on National Government Bond Registration Procedures Handled by an Electronic Data Processing System (Order of the Ministry of Finance No. 20 of 1990);

二 法第五条の二第五項第一号に規定する特定振替機関（振替地方債に係るものに限る。以下この項において「地方債振替機関」という。）に設置される電子計算機と当該電子計算機の利用につき地方債振替機関と契約をした者の使用に係る入出力装置とを電気通信回線で接続した電子情報処理組織

(ii) an electronic data processing system wherein the computer installed in the specified book-entry institution, etc. prescribed in Article 5-2, paragraph (5), item (i) of the Act (limited to one pertaining to book-entry local government bonds; hereinafter referred to as the "book-entry institution for local government bonds" in this paragraph) is connected, via a telecommunications line, to the input-output devices used by the person who has entered into contract with the book-entry institution for local government bonds for the use of the computer.

17 特定振替機関等は、その作成した施行令第三条第二十八項の帳簿を、その通知を受けた事項を記載し、又は記録した日の属する年の翌年から五年間保存しなければならない。

(17) A specified book-entry institution, etc. must preserve the books set forth in Article 3, paragraph (28) of the Order for Enforcement that it has prepared, for five years from the year following the year that includes the day on which it entered or recorded in the books the matters of which it received notice.

18 法第五条の二第十五項第三号及び第十六項第三号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。

(18) The matters specified by Ministry of Finance Order, prescribed in Article 5-2, paragraph (15), item (iii) and paragraph (16), item (iii) of the Act, are the following:

一 法第五条の二第十五項第三号に規定する前所有者又は同条第十六項第三号に規定する前所有者が同条第十五項第三号に規定する振替国債又は同条第十六項第三号に規定する振替地方債の振替記載等を受けた特定振替機関等の名称（当該振替国債又は振替地方債が適格外国仲介業者から振替記載等を受けたものである場合には、当該適格外国仲介業者の名称を含む。）

(i) the name of the specified book-entry institution, etc. through which the

previous holder prescribed in Article 5-2, paragraph (15), item (iii) of the Act or the previous holder prescribed in paragraph (16), item (iii) of the same Article has made entries or records under the book-entry system regarding book-entry national government bonds prescribed in paragraph (15), item (iii) of the same Article or book-entry local government bonds prescribed in paragraph (16), item (iii) of the same Article (in the case where entries or records under the book-entry system have been made regarding the book-entry national government bonds or book-entry local government bonds through a qualified foreign intermediary, the name of the qualified foreign intermediary is included);

二 前号に規定する前所有者の同号に規定する振替国債又は振替地方債に係る所有期間

(ii) the holding period for the book-entry national government bonds or book-entry local government bonds prescribed in the preceding item that were held by the previous holder prescribed in the same item;

三 第一号に規定する振替国債又は振替地方債につき法第五条の二第十五項又は第十六項に規定する取得がされた日

(iii) the day on which acquisition prescribed in Article 5-2, paragraph (15) or paragraph (16) of the Act was conducted regarding the book-entry national government bonds or book-entry local government bonds prescribed in item (i);

四 第一号に規定する振替国債又は振替地方債の銘柄及びその銘柄ごとの償還金の額

(iv) the issue of the book-entry national government bonds or book-entry local government bonds prescribed in item (i), and the amount of redemption money for each issue;

五 その他参考となるべき事項

(v) other matters for reference.

19 施行令第三条第三十項に規定する財務省令で定めるものは、電子情報処理組織を使用して処理する場合における国債の登録手続の特例に関する省令第二条第一号に規定する電子情報処理組織を使用する方法とする。

(19) The means specified by Ministry of Finance Order, prescribed in Article 3, paragraph (30) of the Order for Enforcement, are the means of using the electronic data processing system prescribed in Article 2, item (i) of the Ministerial Order on the Special Provisions on Government Bond Registration Procedures Handled by an Electronic Data Processing System.

20 特定振替機関等は、その受理した施行令第三条第三十一項（同条第三十五項において準用する場合を含む。）に規定する書面を、当該受理した日の属する年の翌年から五年間保存しなければならない。

(20) A specified book-entry institution, etc. must preserve the document prescribed in Article 3, paragraph (31) of the Order for Enforcement (including cases where applied mutatis mutandis pursuant to paragraph (35) of the same

Article) that it has received, for five years from the year following the year that includes the day on which it received the document.

2 1 特定振替機関等は、施行令第三条第三十二項に規定する書面又はマイクロフィルムを、同項に規定する通知を受けた日の属する年の翌年から五年間保存しなければならない。

(21) A specified book-entry institution, etc. must preserve the document or microfilm prescribed in Article 3, paragraph (32) of the Order for Enforcement, for five years from the year following the year that includes the day on which it received the notice prescribed in the same paragraph.

2 2 施行令第三条第三十二項に規定する財務省令で定めるものは、電子情報処理組織を使用して処理する場合における国債の登録手続の特例に関する省令第二条第一号に規定する入出力装置とする。

(22) The input-output devices specified by Ministry of Finance Order, prescribed in Article 3, paragraph (32) of the Order for Enforcement, are the input-output devices prescribed in Article 2, item (i) of the Ministerial Order on the Special Provisions on Government Bond Registration Procedures Handled by an Electronic Data Processing System.

2 3 施行令第三条第三十四項に規定する財務省令で定めるものは、第十六項第二号に掲げる電子情報処理組織を使用する方法とする。

(23) The means specified by Ministry of Finance Order, prescribed in Article 3, paragraph (34) of the Order for Enforcement, are the means of using the electronic data processing system listed in paragraph (16), item (ii).

2 4 特定振替機関等は、施行令第三条第三十六項に規定する書面又はマイクロフィルムを、同項に規定する通知を受けた日の属する年の翌年から五年間保存しなければならない。

(24) A specified book-entry institution, etc. must preserve the document or microfilm prescribed in Article 3, paragraph (36) of the Order for Enforcement, for five years from the year following the year that includes the day on which it received the notice prescribed in the same paragraph.

2 5 施行令第三条第三十六項に規定する財務省令で定めるものは、第十六項第二号に規定する入出力装置とする。

(25) The input-output devices specified by Ministry of Finance Order prescribed in Article 3, paragraph (36) of the Order for Enforcement are the input-output devices prescribed in paragraph (16), item (ii).

(民間国外債等の利子の課税の特例)

(Special Provisions on Taxation on Interest from Foreign Private Bonds)

第三条の十九 法第六条第四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。

Article 3-19 (1) The matters specified by Ministry of Finance Order, prescribed in Article 6, paragraph (4) of the Act, are the following:

- 一 法第六条第四項の規定の適用を受けようとする同条第一項に規定する一般民間国外債（以下この条において「一般民間国外債」という。）の利子を生ずべき当該一般民間国外債の名称
- (i) the name of the general foreign private bonds prescribed in Article 6, paragraph (1) of the Act (hereinafter referred to as "general foreign private bonds" in this Article) which are to bear interest and for which the application of the provisions of paragraph (4) of the same Article is sought;
- 二 前号の一般民間国外債の利子の支払期及び金額
- (ii) the due date of payment of the interest on the general foreign private bonds set forth in the preceding item and the amount of the interest;
- 三 その他参考となるべき事項
- (iii) other matters for reference.
- 2 一般民間国外債の利子の支払をする者は、非居住者又は外国法人から提出された当該一般民間国外債の利子に係る非課税適用申告書（法第六条第四項に規定する非課税適用申告書をいう。以下この項及び次項において同じ。）を受理した場合には、当該非課税適用申告書の写し（これに準ずるものを含む。同項において同じ。）を作成しなければならない。
- (2) Where a person who pays interest on general foreign private bonds has received a written application for a tax exemption (meaning the written application for a tax exemption prescribed in Article 6, paragraph (4) of the Act; hereinafter the same applies in this paragraph and the following paragraph) pertaining to interest on the general foreign private bonds which has been submitted by a nonresident or foreign corporation, the person must prepare a copy of the written application for a tax exemption (including any object equivalent thereto; the same applies in the following paragraph).
- 3 一般民間国外債の利子の支払をする者は、前項の規定により作成した同項に規定する非課税適用申告書の写しを、当該一般民間国外債の名称及び支払期ごとに整理し、当該写しに係る非課税適用申告書を受理した日の属する年の翌年から五年間保存しなければならない。
- (3) A person who pays interest on general foreign private bonds must compile a copy of the written application for a tax exemption prescribed in the preceding paragraph that the person has prepared pursuant to the provisions of the same paragraph, for each name of the general foreign private bonds and the due date of payment, and preserve the copy for five years from the year following the year that includes the day on which the person received the written application for a tax exemption pertaining to the copy.
- 4 法第六条第七項に規定する利子受領者情報（以下この条において「利子受領者情報」という。）として財務省令で定める事項は、次に掲げる事項とする。
- (4) The matters specified by Ministry of Finance Order as interest recipient information, prescribed in Article 6, paragraph (7) of the Act (hereinafter referred to as "interest recipient information" in this Article), are the following:

- 一 当該利子受領者情報を通知する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（以下この条において「住所等」という。）
- (i) the name of the person who gives notice of the interest recipient information, and the person's domicile or residence or the location of its head office or principal office (hereinafter referred to as "domicile, etc." in this Article);
- 二 当該利子受領者情報に係る法第六条第七項に規定する特定民間国外債（以下この条において「特定民間国外債」という。）の利子を生ずべき当該特定民間国外債の名称
- (ii) the name of the specified foreign private bonds prescribed in Article 6, paragraph (7) (hereinafter referred to as "specified foreign private bonds" in this Article) which are to bear the interest on the specified foreign private bonds pertaining to the interest recipient information;
- 三 当該利子受領者情報に係る特定民間国外債の利子の支払期及び金額
- (iii) the due date of payment of the interest on the specified foreign private bonds pertaining to the interest recipient information, and the amount of the interest;
- 四 その他参考となるべき事項
- (iv) other matters for reference.
- 5 法第六条第七項に規定する利子受領者確認書に記載すべき財務省令で定める事項は、次に掲げる事項とする。
- (5) The matters specified by Ministry of Finance Order which should be stated in the interest recipient confirmation document, prescribed in Article 6, paragraph (7) of the Act, are the following:
- 一 当該利子受領者確認書に係る特定民間国外債の利子の支払を受けるべき者の非居住者又は外国法人及び居住者又は内国法人の区分並びに支払をする当該特定民間国外債の利子の金額の当該区分ごとの合計額
- (i) the categories under which the person who is to receive the interest on the specified foreign private bonds pertaining to the interest recipient confirmation document falls, as a nonresident or foreign corporation and as a resident or domestic corporation, and the total amount of the interest on the specified foreign private bonds to be paid for each of the categories;
- 二 当該利子受領者確認書に係る特定民間国外債の利子を生ずべき当該特定民間国外債の名称
- (ii) the name of the specified foreign private bonds which are to bear the interest on the specified foreign private bonds pertaining to the interest recipient confirmation document;
- 三 当該利子受領者確認書に係る特定民間国外債の利子の支払期
- (iii) the due date of payment of interest on the specified foreign private bonds pertaining to the interest recipient confirmation document;
- 四 当該利子受領者確認書を提出する者の名称及び本店又は主たる事務所の所在地
- (iv) the name of the person who submits the interest recipient confirmation

document and the location of its head office or principal office;

五 その他参考となるべき事項

(v) other matters for reference.

6 特定民間国外債の利子につき法第六条第七項の規定の適用を受けようとする者は、当該特定民間国外債につき同項の支払の取扱者に保管の委託をする際、その者の氏名又は名称及び国外にある住所等を当該支払の取扱者に告知しなければならない。

(6) A person who seeks application of the provisions of Article 6, paragraph (7) of the Act in terms of interest on specified foreign private bonds must, upon entrusting a person in charge of handling the payment set forth in Article 6, paragraph (7) of the Act with custody of the specified foreign private bonds, notify the person in charge of handling payment of the name and domicile, etc. located outside Japan of the person who seeks the application.

7 特定民間国外債の利子につき法第六条第七項の規定の適用を受けようとする者は、前項の規定による告知をした後、その氏名若しくは名称又は国外にある住所等の変更をした場合には、遅滞なく、その変更をした後のその者の氏名又は名称及び国外にある住所等を同項の支払の取扱者に告知しなければならない。当該告知をした後、再びその氏名若しくは名称又は国外にある住所等の変更をした場合についても、同様とする。

(7) Where a person who seeks application of the provisions of Article 6, paragraph (7) of the Act in terms of interest on specified foreign private bonds has, after making the notification under the provisions of the preceding paragraph, changed the name or domicile, etc. located outside Japan, the person must, without delay, notify the person in charge of handling the payment set forth in Article 6, paragraph (7) of the Act of the new name and domicile, etc. located outside Japan of the person who seeks the application after the change. The same applies in the case where the person has, after making the notification of change, further changed the name or domicile, etc. located outside Japan.

8 第六項又は前項の告知をする者は、当該告知をする際、当該告知をする氏名又は名称及び国外にある住所等につき、その者が非居住者又は外国法人に該当することを証する書類を提示することその他これに準ずる方法によりこれらの規定に規定する支払の取扱者の確認を受けなければならない。

(8) A person who makes the notification as set forth in paragraph (6) or the preceding paragraph must, upon making the notification, obtain confirmation from the person in charge of handling the payment prescribed in these provisions with regard to the name and domicile, etc. located outside Japan that are to be reported in the notification, by presenting a document that certifies that the person making the notification falls under the category of nonresident or foreign corporation or by any other method equivalent thereto.

9 施行令第三条の二第二十項に規定する財務省令で定める場合は、特定民間国外債の利子につき法第六条第七項の規定の適用を受けようとする者が、当該特定民間国外債

につき同項の支払の取扱者に保管の委託をする場合において、その者の氏名又は名称及び国外にある住所等につき当該支払の取扱者により既に前項の規定による確認を受けているとき（既に他の特定民間国外債につき同項の規定による確認を受けている場合を除く。）とする。

- (9) The case specified by Ministry of Finance Order, prescribed in Article 3-2, paragraph (20) of the Order for Enforcement, is the case where a person who seeks the application of the provisions of Article 6, paragraph (7) of the Act in terms of interest on specified foreign private bonds has, before entrusting a person in charge of handling the payment set forth in Article 6, paragraph (7) of the Act with custody of the specified foreign private bonds, already obtained confirmation under the provisions of the preceding paragraph from the person in charge of handling the payment with regard to the name and domicile, etc. located outside Japan of the person who seeks the application (excluding the case where the person has already obtained confirmation under the provisions of the same paragraph with respect to other specified foreign private bonds).
- 1 0 法第六条第七項に規定する保管支払取扱者（次項及び第十二項において「保管支払取扱者」という。）は、同条第七項の規定による利子受領者情報の通知について施行令第三条の二第二十二項の規定の適用を受けようとするときは、当該利子受領者情報に係る特定民間国外債の利子の交付を受ける日の前日までに、同項の規定による通知の省略につき、同項の利子の支払をする者の承認を得なければならない。
- (10) A person in charge of handling the custody and payment prescribed in Article 6, paragraph (7) of the Act (hereinafter referred to as a "person in charge of handling custody and payment" in the following paragraph and paragraph (12)) must, when seeking application of the provisions of Article 3-2, paragraph (22) of the Order for Enforcement in terms of the notice of interest recipient information under the provisions of Article 6, paragraph (7) of the Act, obtain approval from the person who pays interest as set forth in Article 3-2, paragraph (22) of the Order for Enforcement for the omission of notice under the provisions of Article 3-2, paragraph (22) of the Order for Enforcement, no later than the day preceding the day on which the person in charge of handling custody and payment receives the delivery of the interest on the specified foreign private bonds pertaining to the interest recipient information.
- 1 1 保管支払取扱者は、その保管の委託を受けている特定民間国外債の利子に係る利子受領者情報の施行令第三条の二第二十二項の規定による通知の省略をすることにつき前項の承認を得ている場合において、当該特定民間国外債の利子（法第三条の三第三項又は第六項の規定の適用があるものを除く。次項及び第十三項において同じ。）の支払を受けるべき者がすべて居住者又は内国法人であることの確認をしたときは、その旨及び当該利子に係る第四項各号に掲げる事項を当該利子の支払をする者に対し、通知するものとする。
- (11) Where a person in charge of handling custody and payment has obtained the approval set forth in the preceding paragraph for the omission of notice under

the provisions of Article 3-2, paragraph (22) of the Order for Enforcement with regard to the interest on the specified foreign private bonds of which the person is entrusted with custody, when the person has confirmed that all persons who are to receive payment of the interest on the specified foreign private bonds (excluding interest subject to the provisions of Article 3-3, paragraph (3) or paragraph (6) of the Act; hereinafter the same applies in the following paragraph and paragraph (13)) fall under the category of resident or domestic corporation, the person is to give a notice of that fact and the matters listed in the items of paragraph (4) pertaining to the interest to the person who pays the interest.

- 1 2 保管支払取扱者は、施行令第三条の二第二十四項に規定する他の特定民間国外債の利子に係る利子受領者情報の経由のための通知を受けた場合には、次に掲げる事項をその利子の支払をする者に対し（その利子の交付が、当該保管支払取扱者が保管の再委託をしている他の支払の取扱者を通じて行われる場合には、当該他の支払の取扱者を經由してその利子の支払をする者に対し）通知することができる。

(12) Where a person in charge of handling custody and payment has received notice, as the relay point via which notice is to be given, with regard to the interest recipient information pertaining to the interest on other specified foreign private bonds prescribed in Article 3-2, paragraph (24) of the Order for Enforcement, the person may give notice of the following matters to the person who pays the interest (in the case where the interest is delivered via any other person in charge of handling payment with whom the person in charge of handling custody and payment has entrusted custody by subcontract, a notice may be given to the person who pays the interest via the relevant other person in charge of handling payment):

一 当該保管支払取扱者がその保管の委託及び保管の再委託を受けている特定民間国外債の利子の支払を受けるべき者につき法第六条第七項各号に掲げる場合の区分に応じ当該各号に定める事項

(i) the matters specified in the items of Article 6, paragraph (7) of the Act for the cases listed in the respective items, with regard to a person who is to receive interest on the specified foreign private bonds of which the person in charge of handling custody and payment is entrusted with custody directly or by subcontract;

二 当該通知をする者の氏名又は名称及び住所等

(ii) the name and domicile, etc. of the person who gives the notice;

三 当該通知に係る特定民間国外債の利子を生ずべき当該特定民間国外債の名称

(iii) the name of the specified foreign private bonds which are to bear the interest pertaining to the notice;

四 当該通知に係る特定民間国外債の利子の支払期及び金額

(iv) the due date of payment of the interest on the specified foreign private bonds pertaining to the notice, and the amount of the interest;

五 その他参考となるべき事項

(v) other matters for reference.

- 1 3 特定民間国外債の施行令第三条の二第二十五項に規定する再委託に係る支払取扱者（以下この項において「再委託に係る支払取扱者」という。）は、同条第二十五項に規定する二以上の当該特定民間国外債の利子に係る利子受領者情報の経由のための通知を受けた場合には、次に掲げる事項をその利子の支払をする者に対し（その利子の交付が、当該再委託に係る支払取扱者が保管の再委託をしている他の支払の取扱者を通じて行われる場合には、当該他の支払の取扱者を經由してその利子の支払をする者に対し）通知することができる。

- (13) Where a person in charge of handling the payment based on entrustment by subcontract prescribed in Article 3-2, paragraph (25) of the Order for Enforcement (hereinafter referred to as a "person in charge of handling payment based on entrustment by subcontract" in this paragraph) regarding specified foreign private bonds has received notice, as the relay point via which notice is to be given, with regard to two or more pieces of interest recipient information pertaining to the interest on the specified foreign private bonds, the person may give notice of the following matters to the person who pays the interest (in the case where the interest is delivered via any other person in charge of handling payment with whom the person in charge of handling custody and payment has entrusted custody by subcontract, a notice may be given to the person who pays the interest via the relevant other person in charge of handling payment):

- 一 当該再委託に係る支払取扱者が当該経由のための通知を受けた利子受領者情報に係る特定民間国外債の利子の支払を受けるべき者につき法第六条第七項各号に掲げる場合の区分に応じ当該各号に定める事項

- (i) the matters specified in the items of Article 6, paragraph (7) of the Act for the cases listed in the respective items, with regard to the person who is to receive the interest on the specified foreign private bonds pertaining to the interest recipient information of which the person in charge of handling payment based on entrustment by subcontract has received notice as the relay point;

- 二 前項第二号から第五号までに掲げる事項

- (ii) the matters listed in items (ii) to (v) of the preceding paragraph.

- 1 4 第十一項の規定は、施行令第三条の二第二十六項において準用する同条第二十三項の規定の適用がある場合について準用する。

- (14) The provisions of paragraph (11) apply mutatis mutandis where the provisions of Article 3-2, paragraph (23) of the Order for Enforcement as applied mutatis mutandis pursuant to paragraph (26) of the same Article is applied.

- 1 5 特定民間国外債の利子の支払をする者は、施行令第三条の二第二十九項に規定する帳簿を、当該帳簿の閉鎖の日の属する年の翌年から五年間保存しなければならない。

(15) A person who pays interest on specified foreign private bonds must preserve the books prescribed in Article 3-2, paragraph (29) of the Order for Enforcement, for five years from the year following the year that includes the date of the closing of the books.

16 前各項の規定は、法第六条第八項に規定する国内金融機関等につき、同項において準用する同条第四項本文及び第七項の規定並びに施行令第三条の二第三十一項において準用する同条第十七項、第十九項、第二十項、第二十三項から第二十六項まで及び第二十九項の規定の適用がある場合について準用する。この場合において、第二項中「非居住者又は外国法人」とあるのは「法第六条第八項に規定する国内金融機関等」と、「法第六条第四項」とあるのは「同条第四項」と、第五項第一号中「又は外国法人」とあるのは「若しくは外国法人又は法第六条第八項に規定する国内金融機関等（同項において準用する同条第七項の規定の適用を受けようとする者に限る。以下この号、第八項及び第十一項において「国内金融機関等」という。）」と、「内国法人」とあるのは「内国法人（国内金融機関等を除く。）」と、第六項中「氏名又は名称及び国外にある住所等」とあるのは「名称及び本店又は主たる事務所の所在地」と、第七項中「氏名若しくは名称又は国外にある住所等」とあるのは「名称又は本店若しくは主たる事務所の所在地」と、「氏名又は名称及び国外にある住所等」とあるのは「名称及び本店又は主たる事務所の所在地」と、第八項中「氏名又は名称及び国外にある住所等」とあるのは「名称及び本店又は主たる事務所の所在地」と、「非居住者又は外国法人」とあるのは「国内金融機関等」と、第九項中「氏名又は名称及び国外にある住所等」とあるのは「名称及び本店又は主たる事務所の所在地」と、第十一項中「内国法人」とあるのは「内国法人（国内金融機関等を除く。）」と、第十二項第一号及び第十三項第一号中「第六条第七項各号」とあるのは「第六条第八項において準用する同条第七項各号」と読み替えるものとする。

(16) The provisions of the preceding paragraphs apply mutatis mutandis where a domestic financial institution, etc. prescribed in Article 6, paragraph (8) of the Act is subject to the provisions of the main clause of paragraph (4) of the same Article and paragraph (7) of the same Article, both of which apply mutatis mutandis pursuant paragraph (8) of the same Article, as well as the provisions of Article 3-2, paragraph (17), paragraph (19), paragraph (20), paragraphs (23) to (26), and paragraph (29) of the Order for Enforcement, all of which apply mutatis mutandis pursuant to paragraph (31) of the same Article. In this case, in paragraph (2), the phrase "nonresident or foreign corporation" is deemed to be replaced with "domestic financial institution, etc. prescribed in Article 6, paragraph (8) of the Act", and the phrase "Article 6, paragraph (4) of the Act" is deemed to be replaced with "paragraph (4) of the same Article", in paragraph (5), item (i), the term "or foreign corporation" is deemed to be replaced with "or foreign corporation or a domestic financial institution, etc. prescribed in Article 6, paragraph (8) of the Act (limited to one that seeks application of the provisions of paragraph (7) of the same Article as applied mutatis mutandis pursuant to paragraph (8) of the same Article; hereinafter referred to as a

'domestic financial institution, etc.' in this item, paragraph (8) and paragraph (11))", and the term "domestic corporation" is deemed to be replaced with "domestic corporation (excluding a domestic financial institution, etc.)", in paragraph (6), the phrase "the name and domicile, etc. located outside Japan of the person who seeks the application" is deemed to be replaced with "its new name and the location of its new head office or principal office", in paragraph (7), the phrase "the name or domicile, etc. located outside Japan" is deemed to be replaced with "its name or the location of its head office or principal office", and the phrase "the new name and domicile, etc. located outside Japan of the person who seeks the application" is deemed to be replaced with "its name and the location of its head office or principal office", in paragraph (8), the phrase "the name and domicile, etc. located outside Japan that are to be reported in the notification" is deemed to be replaced with "the name and the location of the head office or principal office that are to be reported in the notification", and the phrase "nonresidents or foreign corporations" is deemed to be replaced with "domestic financial institutions, etc.", in paragraph (9), the phrase "the name and domicile, etc. located outside Japan of the person who seeks the application" is deemed to be replaced with "its name and the location of its head office or principal office", in paragraph (11), the term "domestic corporations" is deemed to be replaced with "domestic corporations (excluding domestic financial institutions, etc.)", in paragraph (12), item (i) and paragraph (13), item (i), the phrase "items of Article 6, paragraph (7) of the Act" is deemed to be replaced with "items of Article 6, paragraph (7) of the Act as applied mutatis mutandis pursuant to paragraph (8) of the same Article".

- 17 施行令第三条の二第三十三項第三号に規定する民間国外債（以下この項及び次項において「民間国外債」という。）の同号に規定する引受け等（次項第三号において「引受け等」という。）をした者は、遅滞なく、同条第三十三項第三号に規定する書類を当該民間国外債の発行をした者に提出しなければならないものとし、当該発行をした者は、当該発行をした民間国外債のすべてにつき当該書類を受理したときは、当該発行をした日の属する月の翌月末日までに、当該書類を同号に規定する税務署長に提出しなければならないものとする。この場合において、当該発行をした者は、その受理した書類の写し（これに準ずるものを含む。）を作成し、これをその受理した日の属する年の翌年から五年間保存しなければならない。

- (17) A person who has performed the underwriting, etc. prescribed in Article 3-2, paragraph (33), item (iii) of the Order for Enforcement (hereinafter referred to as the "underwriting, etc." in item (iii) of the following paragraph) regarding the foreign private bonds prescribed in Article 3-2, paragraph (33), item (iii) of the Order for Enforcement (hereinafter referred to as the "foreign private bonds" in this paragraph and the following paragraph) must, without delay, submit the document prescribed in Article 3-2, paragraph (33), item (iii) of the Order for Enforcement to the person who has issued the foreign private bonds,

and the person who has issued those bonds must, when the person has received the document for all foreign private bonds that the person has issued, submit the document to the district director of the tax office prescribed in Article 3-2, paragraph (33), item (iii) of the Order for Enforcement by the last day of the month following the month that includes the date of the issue. In this case, the person who has issued those bonds must prepare a copy of the document that the person has received (including any object equivalent thereto) and preserve it for five years from the year following the year that includes the day on which the person received the document.

1 8 施行令第三条の二第三十三項第三号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。

(18) The matters specified by Ministry of Finance Order, prescribed in Article 3-2, paragraph (33), item (iii) of the Order for Enforcement, are the following:

一 施行令第三条の二第三十三項第三号に規定する書類を提出する者の氏名又は名称及び国外にある住所等

(i) the name of the person who submits the document prescribed in Article 3-2, paragraph (33), item (iii) of the Order for Enforcement and the person's domicile, etc. located outside Japan;

二 前号の書類に係る民間国外債の名称

(ii) the name of the foreign private bonds pertaining to the document set forth in the preceding item;

三 第一号の者が前号の民間国外債につき引受け等をした金額

(iii) the amount for which the person set forth in item (i) has performed the underwriting, etc. regarding the foreign private bonds set forth in the preceding item;

四 その他参考となるべき事項

(iv) other matters for reference.

1 9 施行令第三条の二第三十四項の規定により読み替えて適用される所得税法施行令第二百六十七条第二項に規定する財務省令で定める書類は、施行令第三条の二第三十四項に規定する一般民間国外債の利子に関する取引報告書その他の書類で当該一般民間国外債の利子の支払を受けたことを明らかにする書類とする。

(19) The document specified by Ministry of Finance Order, prescribed in Article 267, paragraph (2) of the Order for Enforcement of the Income Tax Act applied following the deemed replacement of terms pursuant to the provisions of Article 3-2, paragraph (34) of the Order for Enforcement, is a transaction report or any other document concerning interest on general foreign private bonds prescribed in Article 3-2, paragraph (34) of the Order for Enforcement, which shows that payment of the interest on the general foreign private bonds has been received.

2 0 施行令第三条の二第三十四項の規定により読み替えられた所得税法施行令第二百六十七条第二項の規定の適用がある場合における所得税法施行規則第五十三条第一項

の規定の適用については、同項第一号中「源泉徴収義務」とあるのは「源泉徴収義務）又は租税特別措置法（昭和三十二年法律第二十六号）第六条第二項（民間国外債等の利子に係る源泉徴収義務）」と、「利子等又は」とあるのは「利子等若しくは」と、「収入金額」とあるのは「収入金額又は租税特別措置法第六条第二項に規定する一般民間国外債（以下この号において「一般民間国外債」という。）の利子の収入金額（外国法人が発行した一般民間国外債の利子にあつては、租税特別措置法施行令（昭和三十二年政令第四十三号）第三条の二第三項各号（外国法人が発行した一般民間国外債の利子の金額）に掲げる金額）」と、「支払者の氏名」とあるのは「支払者（一般民間国外債の利子につき同法第六条第四項に規定する支払の取扱者を通じて支払を受ける場合には、支払者及び当該支払の取扱者）の氏名」とする。

- (20) For the purpose of the application of the provisions of Article 53, paragraph (1) of the Regulation for Enforcement of the Income Tax Act in the case where the provisions of Article 267, paragraph (2) of the Order for Enforcement of the Income Tax Act in which the terms and phrases are replaced pursuant to the provisions of Article 3-2, paragraph (34) of the Order for Enforcement of the Act on Special Measures Concerning Taxation are to be applied, the terms in Article 53, paragraph (1), item (i) of the Regulation for Enforcement of the Income Tax Act are replaced as follows: the phrase "the provisions of Article 181, paragraph (1) of the Act (Withholding Obligation on Interest Income and Dividend Income)" is deemed to be replaced with "the provisions of Article 181, paragraph (1) (Withholding Obligation on Interest Income and Dividend Income) of the Act and of Article 6, paragraph (2) (Withholding Obligation on Interest from Foreign Private Bonds, etc.) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957)", the phrase "amount of income from interest, etc. or dividend, etc." is deemed to be replaced with "amount of income from interest, etc. or dividend, etc. or the amount of income from interest on the general foreign private bonds prescribed in Article 6, paragraph (2) of the Act on Special Measures Concerning Taxation (hereinafter referred to as 'general foreign private bonds' in this item) (in the case of interest on general foreign private bonds issued by a foreign corporation, the amount listed in each item of Article 3-2, paragraph (3) (Amount of Interest on General Foreign private bonds Issued by Foreign Corporation) of the Order for Enforcement of the Act on Special Measures Concerning Taxation (Cabinet Order No. 43 of 1957))", the phrase "name of the payer" is deemed to be replaced with "name of the payer (in the case where interest on general foreign private bonds is received via the person in charge of handling the payment prescribed in Article 6, paragraph (4) of the same Act, the names of the payer and the person in charge of handling the payment)".

（特別国際金融取引勘定において経理された預金等の利子が非課税となる外国法人）
(Foreign Corporation Eligible to Have Deposits That Are Managed in a Special

International Financial Transactions Account Excluded from Taxation)

第三条の二十 法第七条に規定する財務省令で定めるところにより証明がされた外国法人は、外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第二十一条第三項に規定する非居住者であることにつき、外国為替令（昭和五十五年政令第二百六十号）第十一条の二第九項に規定する方法による同項の非居住者であることの確認を受けることにより証明がされた外国法人とする。

Article 3-20 A foreign corporation that has been certified pursuant to the provisions of an Ministry of Finance Order, prescribed in Article 7 of the Act, is a foreign corporation that has been certified as falling under the category of nonresident prescribed in Article 21, paragraph (3) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949), by obtaining a confirmation that it falls under the category of nonresident set forth in Article 11-2, paragraph (9) of the Foreign Exchange Order (Cabinet Order No. 260 of 1980) by the means prescribed in Article 11-2, paragraph (9) of the same Order.

(居住者に係る特定外国子会社等の留保金額の総収入金額算入の場合の添付書類等)
(Documents to Be Attached for the Inclusion in Gross Income of the Retained Income of a Resident's Specified Foreign Subsidiaries)

第十八条の二十 施行令第二十五条の二十一第一項第二号イに規定する税の負担として財務省令で定める基準は、百分の二十五の税率により課されることとした場合の税の負担とする。

Article 18-20 (1) The tax-burden base specified by Ministry of Finance Order, prescribed in Article 25-21, paragraph (1), item (ii), (a) of the Order for Enforcement, is a tax burden imposed at the tax rate of 25 percent.

2 法第四十条の四第五項に規定する財務省令で定める書類は、同項に規定する特定外国子会社等（以下この項において「特定外国子会社等」という。）に係る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）とする。

(2) The documents specified by Ministry of Finance Order, prescribed in Article 40-4, paragraph (5) of the Act, are the documents listed in the following items which pertain to the specified foreign subsidiary, etc. prescribed in the same paragraph (hereinafter referred to as the "specified foreign subsidiary, etc." in this paragraph) (in the case where the documents listed in those items are prepared by means of electronic or magnetic records (meaning records made in an electronic form, a magnetic form, or any other form not recognizable to human perception, which are used in information processing by computers; hereinafter the same applies in this paragraph) or where electronic or

magnetic records containing the information to be stated in the documents listed in those items are prepared instead of preparing those documents, the documents stating the content of the information contained in these electronic or magnetic records):

一 法第四十条の四第五項に規定する貸借対照表及び損益計算書

(i) the balance sheet and profit and loss statement prescribed in Article 40-4, paragraph (5) of the Act;

二 各事業年度（法第二条第二項第十九号に規定する事業年度をいう。以下この項において同じ。）の株主資本等変動計算書、損益金の処分にに関する計算書その他これらに類するもの

(ii) a statement of changes in net assets, statement on appropriation of profit and loss, and any other similar document for each business year (meaning a business year as prescribed in Article 2, paragraph (2), item (xix) of the Act; hereinafter the same applies in this paragraph);

三 第一号に掲げるものに係る勘定科目内訳明細書

(iii) a statement classified by account title pertaining to the documents listed in item (i);

四 施行令第二十五条の二十第二項に規定する本店所在地国の法令により課される税に関する申告書で各事業年度に係るものの写し

(iv) the copy of a return form for each business year regarding a tax imposed under the laws and regulations of the state of the head office prescribed in Article 25-20, paragraph (2) of the Order for Enforcement, for each business year;

五 各事業年度終了の日における株主等（法人税法第二条第十四号に規定する株主等をいう。次号において同じ。）の氏名及び住所又は名称及び本店若しくは主たる事務所の所在地並びにその有する株式又は出資の数又は金額を記載した書類

(v) a document stating the names of shareholders, etc. (meaning shareholders, etc. as prescribed in Article 2, item (xiv) of the Corporation Tax Act; the same applies in the following item) as of the end of each business year and their domiciles or the location of their head offices or principal offices, as well as the number or amount of issued shares or capital contributions held thereby;

六 各事業年度終了の日における法第四十条の四第五項に規定する居住者に係る特定外国子会社等に係る施行令第二十五条の二十一第六項第一号に規定する他の外国法人の株主等並びに同項第二号に規定する他の外国法人及び出資関連外国法人の株主等に係る前号に掲げる書類

(vi) the document listed in the preceding item concerning the shareholder, etc., as of the end of each business year, of the second foreign corporation as prescribed in Article 25-21, paragraph (6), item (i) of the Order for Enforcement which pertains to the specified foreign subsidiary, etc. of a resident as prescribed in Article 40-4, paragraph (5) of the Act, and the

shareholder, etc. of the second foreign corporation and of the foreign corporations related by capital contribution as prescribed in Article 25-21, paragraph (6), item (ii) of the Order for Enforcement, as of that day.

- 3 施行令第二十五条の二十第七項の規定により確定申告書に添付する明細書は、法人税法施行規則（昭和四十年大蔵省令第十二号）別表九（四）、別表十一（一）から別表十一（二）まで、別表十二（十一）、別表十二（十二）、別表十三（一）から別表十三（三）まで、別表十三（五）、別表十四（三）及び別表十六（一）から別表十六（五）までに定める書式に準じた書式による明細書とする。

- (3) The detailed statements to be attached to a final return form pursuant to the provisions of Article 25-20, paragraph (7) of the Order for Enforcement are the detailed statements prepared in the formats equivalent to the formats specified in Appended Table 9 (4), Appended Tables 11 (1) to 11 (2), Appended Table 12 (11), Appended Table 12 (12), Appended Tables 13 (1) to 13 (3), Appended Table 13 (5), Appended Table 14 (3), and Appended Tables 16 (1) to 16 (5) of the Regulation for Enforcement of the Corporation Tax Act (Order of the Ministry of Finance No. 12 of 1965).

（償還差益に対する分離課税等）

（Separate Taxation for Profit from Redemption）

- 第十九条の四 施行令第二十六条の十第一項に規定する計算書の書式は、別表第九（一）による。

Article 19-4 (1) The format for the financial statement prescribed in Article 26-10, paragraph (1) of the Order for Enforcement is as specified in Appended Table 9 (1).

- 2 施行令第二十六条の十一第一項に規定する財務省令で定める国債は、割引の方法により発行される国債でその発行の日から償還期限までの期間が三年であるものとする。

(2) The government bonds specified by Ministry of Finance Order, prescribed in Article 26-11, paragraph (1) of the Order for Enforcement, are the government bonds issued by means of a discount for which the period from the date of issuance to the redemption date is three years.

- 3 施行令第二十六条の十一第一項に規定する財務省令で定める価額は、同項に規定する短期国債等（以下この項において「短期国債等」という。）の券面金額に、当該短期国債等に係る発行額に占める払込金の合計額の割合（当該短期国債等が法第四十一条の十二第九項第一号及び第七号に掲げる国債に該当する場合には、当該割合に小数点以下五位未満の端数があるときは、これを切り捨てるものとし、当該短期国債等が同項第二号から第六号まで及び第八号に掲げる国債に該当する場合には、当該割合に小数点以下六位未満の端数があるときは、これを切り捨てるものとし、当該短期国債等が前項に定める国債に該当する場合には、当該割合に小数点以下四位未満の端数があるときは、これを切り捨てる。）を乗じて計算した金額とする。

(3) The price specified by Ministry of Finance Order, prescribed in Article 26-11, paragraph (1) of the Order for Enforcement, is the amount calculated by

multiplying the face value of the short-term government bonds, etc. prescribed in Article 26-11, paragraph (1) of the Order for Enforcement (hereinafter referred to as "short-term government bonds, etc." in this paragraph), by the rate of the total amount of money paid to the amount issued for the short-term government bonds, etc. (in the case where the short-term government bonds, etc. fall under the categories of the government bonds listed in Article 41-12, paragraph (9), item (i) and item (vii) of the Act, if the rate contains a fraction beyond five decimal places, it is to be reduced to five decimal places; in the case where the short-term government bonds, etc. fall under the categories of the government bonds Article 41-12, paragraph (9), items (ii) to (vi), and item (viii) of the Act, if the rate contains a fraction beyond six decimal places, it is to be reduced to six decimal places; in the case where the short-term government bonds, etc. fall under the category of the government bonds specified in the preceding paragraph, if the rate contains a fraction beyond four decimal places, it is to be reduced to four decimal places).

- 4 法第四十一条の十二第九項（各号列記以外の部分に限る。）に規定する財務省令で定める要件は、同項に規定する短期公社債が、その発行の日から償還の日までの期間を通じて当該短期公社債に係る社債、株式等の振替に関する法律第二条第二項に規定する振替機関又は同法第四十八条の規定により同項に規定する振替機関とみなされる者及び同法第二条第三項に規定する加入者（個人以外のものに限る。）によつて法第四十一条の十二第九項に規定する特定振替記載等を受けることにより所有することとされているものであることとする。

- (4) The requirement specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (9) of the Act (limited to the portion other than what is listed in the items), is that the short-term government or company bonds prescribed in Article 41-12, paragraph (9) of the Act are to be held, throughout the period from the date of issuance to the redemption date, by a book-entry institution as prescribed in Article 2, paragraph (2) of the Act on Book Entry of Corporate Bonds and Shares or a person who is to be deemed to be a book-entry institution as prescribed in Article 2, paragraph (2) of the same Act pursuant to the provisions of Article 48 of the same Act regarding the short-term government or company bonds, and by a member prescribed in Article 2, paragraph (3) of the same Act (except for individuals), by way of making specified entries or records under the book-entry system as prescribed in Article 41-12, paragraph (9) of the Act.

- 5 法第四十一条の十二第九項第九号に規定する財務省令で定める要件は、次に掲げる要件とする。

- (5) The requirements specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (9), item (ix) of the Act, are the following:

- 一 契約により振替外債（法第四十一条の十二第九項第九号に規定する振替外債をいう。以下この項において同じ。）の総額が引き受けられるものであること。

(i) the total value of the book-entry foreign currency denominated bonds (meaning book-entry foreign currency denominated bonds prescribed in Article 41-12, paragraph (9), item (ix) of the Act; hereinafter the same applies in this paragraph) may be underwritten by contract;

二 各振替外債の金額が一億円を下回らないこと。

(ii) the amount of each book-entry foreign currency denominated bond is not less than 100 million yen;

三 元本の償還について、振替外債の総額の払込みのあつた日から一年未満の日とする確定期限の定めがあり、かつ、分割払の定めがないこと。

(iii) it is provided that the principal is redeemed on a fixed due date that comes in less than one year from the date of payment of the total value of the book-entry foreign currency denominated bonds, and is not redeemed in installment payments.

(特定振替国債等の振替記載等を受ける者の告知書の記載事項等)

(Matters to Be Stated in a Written Notice by a Person Who Makes Entries or Records Under the Book-Entry System Regarding Specified Book-Entry Government Bonds)

第十九条の五 法第四十一条の十二第十二項に規定する財務省令で定めるところにより元利分離が行われたものは、分離適格振替国債の指定等に関する省令（平成十四年財務省令第六十六号）第二条第一項の分離適格振替国債につき社債、株式等の振替に関する法律第九十三条の規定に従つて同法第九十条第一項に規定する元利分離が行われた同条第三項に規定する分離利息振替国債とする。

Article 19-5 (1) The coupon-only book-entry government bonds resulting from the separate trading of principal and interest that has been conducted pursuant to the provisions of Ministry of Finance Order, prescribed in Article 41-12, paragraph (12) of the Act, are the coupon-only book-entry government bonds prescribed in Article 90, paragraph (3) of the Act on Book Entry of Corporate Bonds and Shares resulting from the separate trading of principal and interest prescribed in Article 90, paragraph (1) of the same Act that has been conducted for the STRIPS bonds prescribed in Article 2, paragraph (1) of the Ministerial Order on Designation of STRIPS Bonds (Ministry of Finance Order No. 66 of 2002) in accordance with the provisions of Article 93 of the same Act.

2 法第四十一条の十二第十二項に規定する財務省令で定める場所は、次の各号に掲げる者の区分に応じ当該各号に定める場所とする。

(2) The places specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (12) of the Act, are the places specified in the following items for the categories of persons listed in the respective items:

一 国内に居所を有する個人 当該個人の居所地

(i) an individual who has a residence in Japan: the individual's place of

- residence;
- 二 所得税法第百六十四条第一項第一号から第三号までに掲げる非居住者（前号に掲げる者を除く。） 当該非居住者の国内において行う事業に係る事務所、事業所その他これらに準ずるもの（これらが二以上あるときは、そのうち主たるものとする。）の所在地
- (ii) any of the nonresidents listed in Article 164, paragraph (1), items (i) to (iii) of the Income Tax Act (excluding the one listed in the preceding item): The location of the nonresident's office, place of business or any other equivalent place pertaining to the business conducted thereby in Japan (in the case where there are two or more of those places, the principal one);
- 三 所得税法第百六十四条第一項第四号に掲げる非居住者（第一号に掲げる者を除く。） 当該非居住者の国外にある住所地又は居所地
- (iii) a nonresident listed in Article 164, paragraph (1), item (iv) of the Income Tax Act (excluding the one listed in item (i)): the nonresident's place of domicile or place of residence located outside Japan;
- 四 法人税法第百四十一条第一号から第三号までに掲げる外国法人 当該外国法人の同法第十七条第一号に規定する事務所、事業所その他これらに準ずるもの（これらが二以上あるときはそのうち主たるものとし、当該外国法人が会社法第九百三十三条第一項又は民法第三十七条第一項の規定による登記をしているときは当該登記をしている事務所、事業所その他これらに準ずるものとする。）の所在地
- (iv) any of the foreign corporations listed in Article 141, items (i) to (iii) of the Corporation Tax Act: The location of the foreign corporation's office, place of business or any other equivalent place prescribed in Article 17, item (i) of the same Act (in the case where there are two or more of those places, the principal one, in the case where the foreign corporation has made a registration under the provisions of Article 933, paragraph (1) of the Companies Act or Article 37, paragraph (1) of the Civil Code, its office, the place of business or any other equivalent place thus registered);
- 五 法人税法第百四十一条第四号に掲げる外国法人 当該外国法人の国外にある本店又は主たる事務所の所在地
- (v) a foreign corporation listed in Article 141, item (iv) of the Corporation Tax Act: The location of the foreign corporation's head office or principal office located outside Japan.
- 3 法第四十一条の十二第十二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。
- (3) The matters specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (12) of the Act, are the following:
- 一 特定振替国債等（法第四十一条の十二第十二項に規定する特定振替国債等をいう。以下この条、次条第一項並びに第十九条の六第一項及び第三項において同じ。）の法第四十一条の十二第十二項に規定する振替記載等を受ける者の氏名又は名称（当該振替記載等を受ける者が法第五条の二第二項に規定する外国投資信託（以下この

項から第五項までにおいて「外国投資信託」という。)の受託者である場合にあっては、当該受託者の氏名又は名称及びその受託をした各外国投資信託のそれぞれの名称。第十四項第一号、次条第一項第一号並びに第十九条の六第一項第一号及び第三項第一号において同じ。)及び住所(国内に住所を有しない者にあっては、前項に規定する場所。以下この条、次条第一項第一号並びに第十九条の六第一項第一号及び第三項第一号において「住所等」という。)

- (i) the name of the person who makes entries or records under the book-entry system prescribed in Article 41-12, paragraph (12) of the Act with regard to specified book-entry government bonds, etc. (meaning specified book-entry government bonds prescribed in Article 41-12, paragraph (12) of the Act; hereinafter the same applies in this Article, paragraph (1) of the following Article, and Article 19-6, paragraph (1) and paragraph (3)) (in the case where the person who makes the entries or records under the book-entry system is the trustee of a foreign investment trust(s) as prescribed in Article 5-2, paragraph (2) of the Act (hereinafter referred to as a "foreign investment trust" in this paragraph to paragraph (5)), the name of the trustee and the name of each foreign investment trust that the trustee has accepted; the same applies in paragraph (14), item (i), paragraph (1), item (i) of the following Article, and Article 19-6, paragraph (1), item (i) and paragraph (3), item (i)) and the domicile of the person (in the case where the person does not have domicile in Japan, the place prescribed in the preceding paragraph; hereinafter referred to as "domicile, etc." in this Article, paragraph (1), item (i) of the following Article, and Article 19-6, paragraph (1), item (i) and paragraph (3), item (i));

二 特定振替国債等の銘柄(社債、株式等の振替に関する法律第六十八条第三項第二号(同法第二百二十七条において準用する場合を含む。))又は第九十一条第三項第二号に規定する銘柄をいう。第十四項第二号、次条第一項並びに第十九条の六第一項第四号及び第三項第三号において同じ。)

- (ii) the issue of the specified book-entry government bonds, etc. (meaning the issue prescribed in Article 68, paragraph (3), item (ii) of the Act on Book Entry of Corporate Bonds and Shares (including cases where applied mutatis mutandis pursuant to Article 127 of the same Act) or in Article 91, paragraph (3), item (ii) of the same Act; the same applies in paragraph (14), item (ii), paragraph (1) of the following Article, and Article 19-6, paragraph (1), item (iv) and paragraph (3), item (iii));

三 第一号の振替記載等を受ける者が国税通則法第一百七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所(国内に住所がない場合には、居所。第十四項第三号において同じ。)

- (iii) where the person who makes entries or records under the book-entry system set forth in item (i) has made the notification of the person's tax agent under the provisions of Article 117, paragraph (2) of the Act on

General Rules for National Taxes, the name and domicile of the tax agent (in the case where the tax agent does not have domicile in Japan, the tax agent's residence; the same applies in paragraph (14), item (iii));

四 その他参考となるべき事項

(iv) other matters for reference.

- 4 施行令第二十六条の十八第二項第一号に規定する財務省令で定める書類は、次の各号に掲げる者の区分に応じ当該各号に定める書類（当該個人が外国投資信託の受託者である場合にあっては、当該各号に定める書類及びその受託をした各外国投資信託の目論見書又はこれに類する書類とし、当該個人の氏名及び住所等の記載のあるものに限る。）とする。

(4) The document specified by Ministry of Finance Order, prescribed in Article 26-18, paragraph (2), item (i) of the Order for Enforcement, is a document specified in the following items for the categories of persons listed in the respective items (in the case where the individual is the trustee of a foreign investment trust(s), the documents specified in the respective items and the prospectus of each foreign investment trust that the trustee has accepted or any other document similar thereto, limited to those documents stating the individual's name and domicile, etc.):

一 国内に住所を有する個人 当該個人の次に掲げるいずれかの書類

(i) an individual who has a domicile in Japan: Any of the following documents of the individual:

イ 住民票の写し、住民票の記載事項証明書（地方公共団体の長の住民基本台帳の住所、氏名その他の事項を証する書類をいう。）、戸籍の附票の写し又は印鑑証明書（法第四十一条の十二第十二項に規定する特定振替機関等の営業所等の長（以下この項から第十項までにおいて「特定振替機関等の営業所等の長」という。）又は同条第十二項の外国仲介業者の国外営業所等の長（以下この項から第九項までにおいて「外国仲介業者の国外営業所等の長」という。）に提示する日前六月以内に作成されたものに限る。次号ロにおいて同じ。）

(a) a copy of a certificate of residence, a certificate of matters entered in the certificate of residence (meaning a document by which the head of a local public entity certifies a person's residence, name, and other matters entered in the basic residential registry), a copy of a supplementary certificate of a family register or a seal registration certificate (limited to any of those documents prepared within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. prescribed in Article 41-12, paragraph (12) of the Act (hereinafter referred to as the "head of the business office, etc. of the specified book-entry institution, etc." in this paragraph to paragraph (10)) or the head of the specified overseas business office, etc. of a foreign intermediary as prescribed in Article 41-12, paragraph (12) of the Act (hereinafter referred to as the "head of the specified overseas business

- office, etc. of the foreign intermediary" in this paragraph to paragraph (9); the same applies in (b) of the following item);
- ロ 住民基本台帳法第三十条の四十四第一項に規定する住民基本台帳カード（住民基本台帳法施行規則別記様式第二の様式によるものに限る。）で、特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長に提示する日において有効なもの
- (b) the basic residential registry card prescribed in Article 30-44, paragraph (1) of the Basic Residential Registry Act (limited to the card prepared using Form 2 attached to the Regulation for Enforcement of the Basic Residential Registry Act), which is valid as of the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary;
- ハ 国民健康保険、健康保険、船員保険、後期高齢者医療若しくは介護保険の被保険者証、健康保険日雇特例被保険者手帳、国家公務員共済組合若しくは地方公務員共済組合の組合員証又は私立学校教職員共済制度の加入者証
- (c) proof of national health insurance, health insurance, mariners' insurance, medical care insurance for seniors over 75 or long-term care insurance, day laborers' health insurance, a membership card for a National Public Servants' Mutual Aid Association or a Municipal Public Servants' Mutual Aid Association, or a membership card for a Mutual Aid Program for Private School Personnel;
- ニ 国民年金手帳（国民年金法第十三条第一項に規定する国民年金手帳をいう。）、児童扶養手当証書、特別児童扶養手当証書、母子健康手帳、身体障害者手帳、精神障害者保健福祉手帳又は戦傷病者手帳
- (d) proof of national pension (meaning the proof of national pension prescribed in Article 13, paragraph (1) of the National Pension Act), a child-care allowance certificate, a special child-rearing allowance certificate, a mother and child health booklet, a physical disability certificate, mental disability certificate, or a war injury or illness certificate;
- ホ 運転免許証（道路交通法第九十二条第一項に規定する運転免許証をいう。）で、特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長に提示する日において有効なもの
- (e) a driver's license (meaning a driver's license as prescribed in Article 92, paragraph (1) of the Road Traffic Act), which is valid as of the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary;
- ヘ 旅券（出入国管理及び難民認定法第二条第五号に規定する旅券をいう。）で、特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長に提示する

日において有効なもの

- (f) a passport (meaning a passport as prescribed in Article 2, item (v) of the Immigration Control and Refugee Recognition Act), which is valid as of the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary;

ト 国税若しくは地方税の領収証書、納税証明書又は社会保険料（所得税法第七十四條第二項に規定する社会保険料をいう。）の領収証書（領収日付の押印又は発行年月日の記載のあるもので、その日が特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長に提示する日前六月以内のものに限る。）

- (g) a receipt for payment of national taxes or local taxes, a certificate of tax payment or a receipt for payment of social insurance premiums (meaning the social insurance premiums prescribed in Article 74, paragraph (2) of the Income Tax Act) (limited to any of those documents bearing a stamp of the date of receipt or an entry of the date of issuance, with the date falling within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary);

二 国内に住所を有しない個人 当該個人の次に掲げるいずれかの書類

- (ii) an individual who does not have domicile in Japan: Any of the following documents of the individual:

イ 外国人登録証明書

- (a) a certificate of alien registration;

ロ 外国人登録原票の写し、第三条の十八第十項第一号に規定する外国人登録原票の記載事項証明書又は官公署から発行され、若しくは発給された書類その他これらに類するもの

- (b) a copy of the person's alien registration file, a certificate of matters entered in an alien registration file as prescribed in Article 3-18, paragraph (10), item (i) or a document issued by a public agency or any other similar document.

5 施行令第二十六条の十八第二項第二号に規定する財務省令で定める書類は、次の各号に掲げる法人（人格のない社団等（法人税法第二条第八号に規定する人格のない社団等をいう。以下この項及び第七項において同じ。）を含む。以下この項において同じ。）の区分に応じ当該各号に定める書類（その法人が外国投資信託の受託者である場合にあつては、当該各号に定める書類及びその受託をした各外国投資信託の目論見書又はこれに類する書類とし、その法人の名称及び住所等の記載のあるものに限る。）とする。

- (5) The document specified by Ministry of Finance Order, prescribed in Article 26-18, paragraph (2), item (ii) of the Order for Enforcement, is a document specified in the following items for the categories of corporations listed in the

respective items (including an association or foundation without juridical personality (meaning an association or foundation without juridical personality as prescribed in Article 2, item (viii) of the Corporation Tax Act; hereinafter the same applies in this paragraph and paragraph (7)); hereinafter the same applies in this paragraph) (in the case where the corporation is the trustee of a foreign investment trust(s), the documents specified in the respective items and the prospectus of each foreign investment trust that it has accepted or any other document similar thereto, limited to those documents stating the corporation's name and domicile, etc.):

一 内国法人（人格のない社団等及び法人課税信託の受託法人（所得税法第六条の三に規定する受託法人をいう。以下この項において同じ。）を除く。）当該内国法人の次に掲げるいずれかの書類

(i) a domestic corporation (excluding an association or foundation without juridical personality and a trust corporation (meaning the trust corporation prescribed in Article 6-3 of the Income Tax Act; hereinafter the same applies in this paragraph) of a trust subject to corporation taxation: Any of the following documents of the domestic corporation:

イ 当該内国法人の設立の登記に係る登記事項証明書（当該内国法人が設立の登記をしていないときは、当該内国法人を所轄する行政機関の長の当該内国法人の名称及び本店又は主たる事務所の所在地を証する書類）若しくはこれらの書類の写し、印鑑証明書又は法令の規定に基づき官公署から送付を受けた許可、認可若しくは承認に係る書類（特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長に提示する日前六月以内に交付又は送付を受けたものに限る。第三号イ及び第四号において同じ。）

(a) a certificate of registered matters pertaining to the domestic corporation's registration of incorporation (in the case where the domestic corporation has not made a registration of its incorporation, a document by which the head of the administrative organ with jurisdiction over the domestic corporation certifies the name of the domestic corporation and the location of its head office or principal office) or a copy thereof, a seal registration certificate or a document pertaining to a license or permission, authorization, or approval sent from a public agency under the provisions of laws and regulations (limited to any of those documents issued or sent within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary; the same applies in item (iii), (a) and item (iv));

ロ 国税若しくは地方税の領収証書、納税証明書又は社会保険料（所得税法第七十四條第二項各号に掲げる保険料、納付金又は掛金をいう。）の領収証書（領収日付の押印又は発行年月日の記載のあるもので、その日が特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長に提示する日前六月以内のものに限

る。)

(b) a receipt for payment of national taxes or local taxes, a certificate of tax payment, or a receipt for payment of social insurance premiums (meaning the insurance premiums, benefits or installments listed in the items of Article 74, paragraph (2) of the Income Tax Act) (limited to any of those documents bearing a stamp of the date of receipt or an entry of the date of issuance, with the date falling within six months prior to the day on which it is presented to the head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary);

二 人格のない社団等（国内に主たる事務所を有するものに限る。） 当該人格のない社団等の次に掲げるいずれかの書類

(ii) an association or foundation without juridical personality (limited to one with a principal office in Japan): Any of the following documents of the association or foundation without judicial personality:

イ 当該人格のない社団等の定款、寄附行為、規則又は規約（名称及び主たる事務所の所在地に関する事項の定めがあるものに限る。）の写しで、その代表者又は管理人の当該人格のない社団等であるものである旨を証する事項の記載のあるもの

(a) a copy of the articles of association, articles of endowment, regulations, or rules of the association or foundation without juridical personality (limited to those containing provisions on the matters concerning its name and the location of its principal office), which states the matters by which its representative or manager certifies that the association or foundation without juridical personality is identical to the one indicated in the copy;

ロ 前号ロに掲げる書類

(b) any of the documents listed in (b) of the preceding item;

三 外国法人（第二項第四号に掲げる外国法人に限るものとし、法人課税信託の受託法人を除く。） 当該外国法人の次に掲げるいずれかの書類

(iii) a foreign corporation (limited to a foreign corporation listed in paragraph (2), item (iv), and excluding a trust corporation of a trust subject to corporation taxation): Any of the following documents of the foreign corporation:

イ 当該外国法人の第二項第四号に規定する登記に係る登記事項証明書又は印鑑証明書

(a) a certificate of registered matters pertaining to a registration prescribed in paragraph (2), item (iv) of the foreign corporation or a seal registration certificate;

ロ 第一号ロに掲げる書類

(b) any of the documents listed in item (i), (b);

四 前号に掲げる外国法人以外の外国法人（法人課税信託の受託法人を除く。） 官

公署から発行され、又は発給された書類その他これらに類するもの

- (iv) a foreign corporation other than the foreign corporation listed in the preceding item (excluding a trust corporation of a trust subject to corporation taxation): A document issued by a public agency or any other similar document;

五 法人課税信託の受託法人 当該法人課税信託の次に掲げる書類

- (v) the trust corporation of a trust subject to corporation taxation: Any of the following documents of the trust subject to corporation taxation:

イ 当該法人課税信託の受託者の前項各号又は第一号から前号までに掲げる区分に応じそれぞれ当該各号に定める書類（当該受託者の氏名又は名称及び住所又は本店若しくは主たる事務所の所在地の記載のあるものに限る。）

- (a) the document specified in the items of the preceding paragraph or item (i) to the preceding item for the categories of persons listed in the respective items, regarding the trustee of the trust subject to corporation taxation (limited to the document stating the name and domicile of the trustee or the location of its head office or principal office);

ロ 当該法人課税信託の信託約款その他これに類する書類（当該法人課税信託の名称及び当該法人課税信託の信託された所得税法第六条の三第一号に規定する営業所の所在地の記載があるものに限る。）

- (b) a trust contract of the trust subject to corporation taxation or any other similar document (limited to any of those documents stating the name of the trust subject to corporation taxation and the location of the business office prescribed in Article 6-3, item (i) of the Income Tax Act to which the trust subject to corporation taxation is entrusted).

- 6 国内に住所を有する個人が、法第四十一条の十二第十二項の規定による同項の告知書の提出又は施行令第二十六条の十八第四項の規定による同項の書類の提出をする日の前日において住民票に記載されていない者である場合には、その者の外国人登録証明書及び外国人登録原票の写し、第四項第二号ロに規定する外国人登録原票の記載事項証明書又は官公署から発行され、若しくは発給された書類その他これらに類するもの（その者の氏名及び住所の記載があるもので当該告知書の提出又は当該書類の提出をする日前六月以内に作成されたものに限る。）は、同項第一号に規定する書類とみなす。

- (6) Where an individual who has a domicile in Japan is not the person indicated in the certificate of residence as of the day preceding the day on which the written notice set forth in Article 41-12, paragraph (12) of the Act is submitted under the provisions of Article 41-12, paragraph (12) of the Act or the document set forth in Article 26-18, paragraph (4) of the Order for Enforcement is submitted under the provisions of Article 26-18, paragraph (4) of the Order for Enforcement, the individual's certificate of alien registration and a copy of the individual's alien registration file, the certificate of matters entered in the individual's alien registration file prescribed in paragraph (4), item (ii), (b) or a

document issued by a public agency or any other similar document (limited to any of those documents stating the individual's name and domicile, prepared within six months prior to the day on which the written notice or the document set forth in Article 26-18, paragraph (4) of the Order for Enforcement is submitted) are deemed to be the documents prescribed in item (i) of the same paragraph.

- 7 第四項第二号に掲げる個人又は第五項第四号に掲げる外国法人が、国内に住所を有する個人又は内国法人（人格のない社団等を除く。）若しくは銀行法第四十七条第二項に規定する外国銀行支店若しくは金融商品取引法第二条第九項に規定する金融商品取引業者（同法第二十八条第一項に規定する第一種金融商品取引業を行う外国法人に限る。）と特定振替国債等の法第四十一条の十二第十二項に規定する振替記載等に関する委任契約を締結している場合には、第四項第二号又は第五項第四号に定める書類は、これらの規定に規定する書類のほか、当該委任契約に係る委任状又は契約書で第四項第二号に掲げる個人又は第五項第四号に掲げる外国法人の氏名又は名称及び国外の住所地の記載があるものの写しとする。

- (7) Where an individual listed in paragraph (4), item (ii) or a foreign corporation listed in paragraph (5), item (iv) has entered into a contract of mandate for making entries or records under the book-entry system prescribed in Article 41-12, paragraph (12) of the Act regarding specified book-entry government bonds, etc., with an individual who has a domicile in Japan or with a domestic corporation (excluding an association or foundation without juridical personality) or a branch office of a foreign bank prescribed in Article 47, paragraph (2) of the Banking Act or a financial instruments business operator prescribed in Article 2, paragraph (9) of the Financial Instruments and Exchange Act (limited to a foreign corporation engaged in Type I financial instruments business as prescribed in Article 28, paragraph (1) of the same Act), the scope of the document specified in paragraph (4), item (ii) or paragraph (5), item (iv) includes, beyond the documents prescribed in these provisions, a copy of a power of attorney or written contract pertaining to the contract of mandate which states the name of the individual listed in paragraph (4), item (ii) or the foreign corporation listed in paragraph (5), item (iv) and their place of domicile located outside Japan.

- 8 特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長は、施行令第二十六条の十八第六項の規定による確認をした場合には、同条第八項の規定により、同項に規定する帳簿に、法第四十一条の十二第十二項に規定する告知書又は施行令第二十六条の十八第四項に規定する書類の提出の際に提示された同条第二項各号に掲げる書類の名称を記載することにより、当該確認をした旨を明らかにしておかなければならない。

- (8) Where the head of the business office, etc. of a specified book-entry institution, etc. or the head of the specified overseas business office, etc. of a foreign intermediary has made a confirmation under the provisions of Article 26-18,

paragraph (6) of the Order for Enforcement, the head must, pursuant to the provisions of paragraph (8) of the same Article, clarify the fact that the head has made the confirmation, by entering in the books prescribed in the same paragraph the name of the document listed in each item of paragraph (2) of the same Article that was presented upon the submission of the written notice prescribed in Article 41-12, paragraph (12) of the Act or the document prescribed in Article 26-18, paragraph (4) of the Order for Enforcement.

9 特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長は、施行令第二十六条の十八第八項に規定する帳簿を、その帳簿の閉鎖の日の属する年の翌年から五年間保存しなければならない。

(9) The head of the business office, etc. of a specified book-entry institution, etc. or the head of the specified overseas business office, etc. of a foreign intermediary must preserve the books prescribed in Article 26-18, paragraph (8) of the Order for Enforcement, for five years from the year following the year that includes the date of the closing of the books.

10 特定振替機関等の営業所等の長は、その受理した法第四十一条の十二第十二項に規定する告知書及び施行令第二十六条の十八第四項に規定する書類並びに同条第七項に規定する書類を、当該受理した日の属する年の翌年から五年間保存しなければならない。

(10) The head of the business office, etc. of a specified book-entry institution, etc. must preserve the written notice prescribed in Article 41-12, paragraph (12) of the Act, the document prescribed in Article 26-18, paragraph (4) of the Order for Enforcement, and the document prescribed in Article 26-18, paragraph (7) of the Order for Enforcement that the head has received, for five years from the year following the year that includes the day on which the head received the documents.

11 法第四十一条の十二第十七項の告知をする者が同項の規定により提示しなければならないものとされる同項の確認書類に係る第四項から第七項までの規定の適用については、第四項第一号中「第四十一条の十二第十二項」とあるのは「第四十一条の十二第十七項」と、「特定振替機関等の営業所等の長（以下この項から第十項までにおいて「特定振替機関等の営業所等の長」という。）又は同条第十二項の外国仲介業者の国外営業所等の長（以下この項から第九項までにおいて「外国仲介業者の国外営業所等の長」とあるのは「支払者（以下この項及び次項において「支払者」と、「特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長」とあるのは「支払者」と、第五項第一号中「特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長」とあるのは「支払者」と、第六項中「第四十一条の十二第十二項の規定による同項の告知書の提出又は施行令第二十六条の十八第四項の規定による同項の書類の提出」とあるのは「第四十一条の十二第十七項の規定による告知」と、「当該告知書の提出又は当該書類の提出」とあるのは「当該告知」と、第七項中「法第四十一条の十二第十二項に規定する振替記載等」とあるのは「譲渡の対価の支払の受領」とする。

(11) For the purpose of application of the provisions of paragraphs (4) to (7) with regard to the identification document set forth in Article 41-12, paragraph (17) of the Act that a person who gives the notice set forth in Article 41-12, paragraph (17) of the Act is required to present pursuant to the provisions of Article 41-12, paragraph (17) of the Act: in paragraph (4), item (i), the term "Article 41-12, paragraph (12)" is deemed to be replaced with "Article 41-12, paragraph (17)", the phrase "head of the business office, etc. of the specified book-entry institution, etc. prescribed in Article 41-12, paragraph (12) of the Act (hereinafter referred to as the 'head of the business office, etc. of the specified book-entry institution, etc.' in this paragraph to paragraph (10)) or the head of the specified overseas business office, etc. of the foreign intermediary prescribed in Article 41-12, paragraph (12) of the Act (hereinafter referred to as the 'head of the specified overseas business office, etc. of the foreign intermediary' in this paragraph to paragraph (9))" is deemed to be replaced with "payer prescribed in Article 41-12, paragraph (17) of the Act (hereinafter referred to as the 'payer' in this paragraph and the following paragraph)", and the phrase "head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary" is deemed to be replaced with "payer", in paragraph (5), item (i), the phrase "head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary" is deemed to be replaced with "payer"; in paragraph (6), the phrase "the written notice set forth in Article 41-12, paragraph (12) of the Act is submitted under the provisions of Article 41-12, paragraph (12) of the Act or the document set forth in Article 26-18, paragraph (4) of the Order for Enforcement is submitted" is deemed to be replaced with "notice is given", and the phrase "the written notice or the document set forth in Article 26-18, paragraph (4) of the Order for Enforcement is submitted" is deemed to be replaced with "the notice is given", in paragraph (7), the phrase "making entries or records under the book-entry system prescribed in Article 41-12, paragraph (12) of the Act regarding" is deemed to be replaced with "receiving payment of consideration for the transfer of".

12 法第四十一条の十二第十七項に規定する支払者（次項において「支払者」という。）は、施行令第二十六条の十九第五項の規定による確認をした場合には、同条第六項の規定により、同項に規定する帳簿に、法第四十一条の十二第十七項の規定による告知の際に提示された施行令第二十六条の十八第二項各号に掲げる書類の名称を記載することにより、当該確認をした旨を明らかにしておかなければならない。

(12) Where the payer prescribed in Article 41-12, paragraph (17) of the Act (referred to as the "payer" in the following paragraph) has made confirmation under the provisions of Article 26-19, paragraph (5) of the Order for Enforcement, the payer must, pursuant to the provisions of Article 26-19,

paragraph (6) of the Order for Enforcement, clarify the fact that the payer has made the confirmation, by entering in the books prescribed in Article 26-19, paragraph (6) of the Order for Enforcement the name of the document listed in each item of Article 26-18, paragraph (2) of the Order for Enforcement that was presented upon the notice given under the provisions of Article 41-12, paragraph (17) of the Act.

- 1 3 支払者は、施行令第二十六条の十九第六項に規定する帳簿を、その帳簿の閉鎖の日の属する年の翌年から五年間保存しなければならない。

(13) The payer must preserve the books prescribed in Article 26-19, paragraph (6) of the Order for Enforcement, for five years from the year following the year that includes the date of the closing of the books.

- 1 4 法第四十一条の十二第十八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。

(14) The matters specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (18) of the Act, are the following:

- 一 特定振替国債等の償還金（法第四十一条の十二第十八項に規定する償還金をいう。次条第一項第三号ハ及び第四号並びに第十九条の六第三項第二号において同じ。）又は利息（法第四十一条の十二第十八項に規定する利息をいう。次条第一項第三号ハ及び第四号並びに第十九条の六第三項第二号において同じ。）の支払を受ける者の氏名又は名称及び住所等

(i) the name and domicile, etc. of the person who receives payment of redemption money (meaning redemption money as prescribed in Article 41-12, paragraph (18) of the Act; the same applies in paragraph (1), item (iii), (c) and item (iv) of the following Article, and Article 19-6, paragraph (3), item (ii)) or interest (meaning interest as prescribed in Article 41-12, paragraph (18) of the Act; the same applies in paragraph (1), item (iii), (c) and item (iv) of the following Article, and Article 19-6, paragraph (3), item (ii)) of specified book-entry national government bonds, etc.;

- 二 特定振替国債等の銘柄

(ii) the issue of the specified book-entry national government bonds, etc.;

- 三 第一号の支払を受ける者が国税通則法第百十七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所

(iii) where the person who receives the payment set forth in item (i) has made notification of the person's tax agent under the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes, the name and domicile of the tax agent;

- 四 その他参考となるべき事項

(iv) other matters for reference.

- 1 5 法第四十一条の十二第十八項に規定する告知書の提出をする者が同項の規定により提示しなければならないものとされる同項の確認書類に係る第四項から第七項までの規定の適用については、第四項第一号中「第四十一条の十二第十二項」とあるのは

「第四十一条の十二第十八項」と、「特定振替機関等の営業所等の長（以下この項から第十項までにおいて「特定振替機関等の営業所等の長」という。）又は同条第十二項の外国仲介業者の国外営業所等の長（以下この項から第九項までにおいて「外国仲介業者の国外営業所等の長」とあるのは「支払の取扱者（以下この項及び次項において「支払の取扱者」と、「特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長」とあるのは「支払の取扱者」と、第五項第一号中「特定振替機関等の営業所等の長又は外国仲介業者の国外営業所等の長」とあるのは「支払の取扱者」と、第六項中「第四十一条の十二第十二項」とあるのは「第四十一条の十二第十八項」と、「告知書の提出又は施行令第二十六条の十八第四項の規定による同項の書類」とあるのは「告知書」と、「当該告知書の提出又は当該書類」とあるのは「当該告知書」と、第七項中「第四十一条の十二第十二項」とあるのは「第四十一条の十二第十八項」と、「振替記載等」とあるのは「償還金又は利息の支払の受領」とする。

- (15) For the purpose of the application of the provisions of paragraphs (4) to (7) with regard to the identification document set forth in Article 41-12, paragraph (18) of the Act that a person who submits the written notice set forth in Article 41-12, paragraph (18) of the Act is required to present pursuant to the provisions of Article 41-12, paragraph (18) of the Act: in paragraph (4), item (i), the term "Article 41-12, paragraph (12)" is deemed to be replaced with "Article 41-12, paragraph (18)", the phrase "head of the business office, etc. of the specified book-entry institution, etc. prescribed in Article 41-12, paragraph (12) of the Act (hereinafter referred to as the 'head of the business office, etc. of the specified book-entry institution, etc.' in this paragraph to paragraph (10)) or the head of the specified overseas business office, etc. of the foreign intermediary prescribed in Article 41-12, paragraph (12) of the Act (hereinafter referred to as the 'head of the specified overseas business office, etc. of the foreign intermediary' in this paragraph to paragraph (9))" is deemed to be replaced with "person in charge of handling payment prescribed in Article 41-12, paragraph (18) of the Act (hereinafter referred to as the 'person in charge of handling payment' in this paragraph and the following paragraph)", and the phrase "head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary" is deemed to be replaced with "person in charge of handling payment", in paragraph (5), item (i), the phrase "head of the business office, etc. of the specified book-entry institution, etc. or the head of the specified overseas business office, etc. of the foreign intermediary" is deemed to be replaced with "person in charge of handling payment", in paragraph (6), the phrase "Article 41-12, paragraph (12) of the Act" is deemed to be replaced with "Article 41-12, paragraph (18) of the Act", the phrase "the written notice set forth in Article 41-12, paragraph (12) of the Act is submitted under the provisions of Article 41-12, paragraph (12) of the Act or the document set forth in Article 26-18, paragraph (4) of the Order for Enforcement is submitted" is deemed to be

replaced with "the written notice set forth in Article 41-12, paragraph (18) of the Act is submitted", and the phrase "the written notice or the document set forth in Article 26-18, paragraph (4) of the Order for Enforcement is submitted" is deemed to be replaced with "the written notice is submitted", in paragraph (7), the phrase "Article 41-12, paragraph (12) of the Act" is deemed to be replaced with "Article 41-12, paragraph (18) of the Act", and the phrase "making entries or records under the book-entry system" is deemed to be replaced with "receiving payment of redemption money or interest".

- 1 6 法第四十一条の十二第十八項に規定する支払の取扱者（次項及び第十八項において「支払の取扱者」という。）は、施行令第二十六条の二十第五項の規定による確認をした場合には、同条第六項の規定により、同項に規定する帳簿に、法第四十一条の十二第十八項に規定する告知書の提出の際に提示された施行令第二十六条の十八第二項各号に掲げる書類の名称を記載することにより、当該確認をした旨を明らかにしておかなければならない。

(16) Where the person in charge of handling payment prescribed in Article 41-12, paragraph (18) of the Act (referred to as the "person in charge of handling payment" in the following paragraph and paragraph (18)) has made confirmation under the provisions of Article 26-20, paragraph (5) of the Order for Enforcement, the person must, pursuant to the provisions of Article 26-20, paragraph (6) of the Order for Enforcement, clarify the fact that the person has made the confirmation, by entering in the books prescribed in Article 26-20, paragraph (6) of the Order for Enforcement the name of the document listed in each item of Article 26-18, paragraph (2) of the Order for Enforcement that was presented upon the submission of the written notice prescribed in Article 41-12, paragraph (18) of the Act.

- 1 7 支払の取扱者は、施行令第二十六条の二十第六項に規定する帳簿を、その帳簿の閉鎖の日の属する年の翌年から五年間保存しなければならない。

(17) The person in charge of handling payment must preserve the books prescribed in Article 26-20, paragraph (6) of the Order for Enforcement, for five years from the year following the year that includes the date of the closing of the books.

- 1 8 支払の取扱者は、その受理した法第四十一条の十二第十八項に規定する告知書を、当該受理した日の属する年の翌年から五年間保存しなければならない。

(18) The person in charge of handling payment must preserve the written notice prescribed in Article 41-12, paragraph (18) of the Act that the person has received, for five years from the year following the year that includes the day on which the person received the written notice.

- 1 9 法第四十一条の十二第十二項及び第十八項に規定する告知書の書式は、別表第九（二）による。

(19) The format for the written notice prescribed in Article 41-12, paragraph (12) and paragraph (18) of the Act is as specified in Appended Table 9 (2).

(外国仲介業者による振替記載等に係る帳簿の記載事項等)

(Matters to Be Entered in the Books by a Foreign Intermediary Regarding Entries or Records Under the Book-Entry System)

第十九条の五の二 法第四十一条の十二第十五項及び第十六項に規定する財務省令で定める事項は、これらの規定に規定する振替記載等を受ける者に係る次に掲げる事項とする。

Article 19-5-2 (1) The matters specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (15) and paragraph (16) of the Act, are the following matters regarding the person who makes entries or records under the book-entry system prescribed in those provisions:

一 当該振替記載等を受ける者の氏名又は名称及び住所等

(i) the name and domicile, etc. of the person who makes the entries or records under the book-entry system;

二 当該振替記載等を受ける者が外国仲介業者（法第四十一条の十二第十二項に規定する外国仲介業者をいう。以下この項及び次項において同じ。）から振替記載等（同条第九項に規定する振替記載等をいう。次号及び第五号において同じ。）を受けた特定振替国債等の銘柄

(ii) the issue of the specified book-entry national government bonds, etc. for which the person who makes the entries or records under the book-entry system has made entries or records under the book-entry system (meaning entries or records under the book-entry system as prescribed in Article 41-12, paragraph (9) of the Act; the same applies in the following item and item (v)) through the foreign intermediary (meaning a foreign intermediary as prescribed in Article 41-12, paragraph (12) of the Act; hereinafter the same applies in this paragraph and the following paragraph);

三 次に掲げる場合の区分に応じ、それぞれ次に定める事項

(iii) the matters specified in the following for the respective cases listed therein:

イ 当該振替記載等を受ける者が外国仲介業者から振替記載等を受けることとなる特定振替国債等の取得をした場合 その取得につき振替記載等がされた日

(a) where the person who makes the entries or records under the book-entry system has acquired the specified book-entry government bonds, etc. for which the person is to make entries or records under the book-entry system through the foreign intermediary: The day on which entries or records under the book-entry system are made regarding the acquisition;

ロ 当該振替記載等を受ける者が前号に規定する特定振替国債等の譲渡をした場合 その譲渡につき振替記載等がされた日及びその対価の額

(b) where the person who makes the entries or records under the book-entry system has transferred the specified book-entry national government bonds, etc. prescribed in the preceding item: The day on which entries or records

- under the book-entry system are made regarding the transfer;
- ハ 当該振替記載等を受ける者が前号に規定する特定振替国債等の償還金又は利息の支払を受けた場合 その償還金又は利息の支払につき振替記載等がされた日
- (c) where the person who makes the entries or records under the book-entry system has received payment of redemption money or interest on the specified book-entry national government bonds, etc. prescribed in the preceding item: The day on which entries or records under the book-entry system are made regarding the payment of redemption money or interest;
- ニ 当該振替記載等を受ける者が施行令第二十六条の十八第四項に規定する変更をした場合 その変更につき振替記載等がされた日
- (d) where the person who makes the entries or records under the book-entry system has made the change prescribed in Article 26-18, paragraph (4) of the Order for Enforcement: The day on which entries or records under the book-entry system are made regarding the change;
- 四 第二号に規定する特定振替国債等の銘柄ごとの償還金又は利息の支払を受けるべき日及びその支払を受けるべき金額
- (iv) the day on which redemption money or interest is to be received for each issue of the specified book-entry national government bonds, etc. prescribed in item (ii), and the amount to be received;
- 五 当該振替記載等を受ける者が取得した第二号に規定する特定振替国債等がその発行の日から償還（買入消却を含む。）の日までの期間の中途において取得したものである場合には、その取得前の所有者が当該特定振替国債等の振替記載等を受けた特定振替機関等（法第四十一条の十二第十六項に規定する特定振替機関等をいう。第三項及び第四項において同じ。）の名称（当該特定振替国債等が外国仲介業者から振替記載等を受けたものである場合には、当該外国仲介業者の名称を含む。）
- (v) where the person who makes the entries or records under the book-entry system has acquired the specified book-entry government bonds, etc. prescribed in item (ii) during the period after the date of issuance and before the date of redemption (including retirement by purchase), the name of the specified book-entry institution, etc. (meaning a specified book-entry institution, etc. prescribed in Article 41-12, paragraph (16) of the Act; the same applies in paragraph (3) and paragraph (4)) through which the person who held the specified book-entry national government bonds, etc. before acquisition made entries or records under the book-entry system regarding those bonds (in the case where entries or records under the book-entry system regarding the specified book-entry national government bonds, etc. were made through a foreign intermediary, the name of the foreign intermediary is included);
- 六 当該振替記載等を受ける者が前条第二項第一号又は第二号に掲げる非居住者である場合には、当該非居住者の国外にある住所地又は居所地
- (vi) where the person who makes the entries or records under the book-entry

system is a nonresident listed in paragraph (2), item (i) or item (ii) of the preceding Article, the nonresident's place of domicile or place of residence located outside Japan;

七 当該振替記載等を受ける者が前条第二項第四号に掲げる外国法人である場合には、当該外国法人の国外にある本店又は主たる事務所の所在地

(vii) where the person who makes the entries or records under the book-entry system is a foreign corporation listed in paragraph (2), item (iv) of the preceding Article, the location of the foreign corporation's head office or principal office located outside Japan;

八 その他参考となるべき事項

(viii) other matters for reference.

2 外国仲介業者は、その作成した施行令第二十六条の十八の二第一項の帳簿を、その帳簿の閉鎖の日の属する年の翌年から五年間保存しなければならない。

(2) A foreign intermediary must preserve the books prescribed in Article 26-18-2, paragraph (1) of the Order for Enforcement that it has prepared, for five years from the year following the year that includes the date of the closing of the books.

3 施行令第二十六条の十八の二第三項に規定する財務省令で定めるものは、電子情報処理組織を使用して処理する場合における国債の登録手続の特例に関する省令第二条第一号に規定する電子情報処理組織その他情報通信の技術を利用する方法（当該電子情報処理組織の参加者が特定の者に限定されていること又は暗号、記号その他特定の符号により、通知を受ける特定振替機関等が、当該通知をした者が当該特定振替機関等に係る外国仲介業者であることを確認できる方法に限る。）とする。

(3) The means specified by Ministry of Finance Order, prescribed in Article 26-18-2, paragraph (3) of the Order for Enforcement, are the means of using an electronic data processing system as prescribed in Article 2, item (i) of the Ministerial Order on Special Provisions on Government Bond Registration Procedures Handled by an Electronic Data Processing System or any other information and communications technology (limited to the means whereby it is possible to confirm that the participants in the electronic data processing system are limited to a certain scope of persons or whereby it is possible for the specified book-entry institution, etc. receiving the notice to confirm, by means of ciphers, codes, or other specific marks, that the person who has given the notice is the foreign intermediary of the specified book-entry institution, etc.).

4 特定振替機関等は、その作成した施行令第二十六条の十八の二第四項の帳簿を、その通知を受けた事項を記載し、又は記録した日の属する年の翌年から五年間保存しなければならない。

(4) A specified book-entry institution, etc. must preserve the books set forth in Article 26-18-2, paragraph (4) of the Order for Enforcement that it has prepared, for five years from the year following the year that includes the day on which it entered or recorded in the books the matters of which it received

the notice.

(特定振替国債等の譲渡の対価又は償還金等の支払調書の記載事項等)

(Matters to Be Stated in the Payment Records for Consideration for Transfer of or Redemption Money for Specified Book-Entry Government Bonds)

第十九条の六 法第四十一条の十二第二十一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。

Article 19-6 (1) The matters specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (21) of the Act, are the following:

一 その支払を受ける者の氏名又は名称及び住所等

(i) the name and domicile, etc. of the person who receives payment;

二 その年中に支払の確定した特定振替国債等の譲渡の対価の額（法第四十一条の十二第二十一項の承認を受けた場合には、その支払の確定した特定振替国債等の譲渡の対価の額）及びその確定した日

(ii) the amount of consideration for the transfer of specified book-entry government bonds, etc. for which payment has been determined by the end of the relevant year (in the case where approval has been obtained as set forth in Article 41-12, paragraph (21) of the Act, the amount of consideration for the transfer of specified book-entry national government bonds, etc. for which payment has been determined), and the day on which the amount has been determined;

三 前号の対価の額の計算の基礎

(iii) the basis for calculation of the amount of consideration set forth in the preceding item;

四 第二号の特定振替国債等の銘柄

(iv) the issue of the specified book-entry national government bonds, etc. set forth in item (ii);

五 その支払を受ける者が国税通則法第百十七条第二項の規定により届け出た納税管理人が明らかな場合には、その氏名及び住所又は居所

(v) where the tax agent designated in the notification made by the person who receives payment pursuant to the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes is ascertained, the tax agent's name and domicile or residence;

六 その他参考となるべき事項

(vi) other matters for reference.

2 施行令第二十六条の二十一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, prescribed in Article 26-21, paragraph (2) of the Order for Enforcement, are the following:

一 施行令第二十六条の二十一第二項に規定する申請書の提出をする法人の名称及び所在地

- (i) the name and location of the corporation which submits the written application prescribed in Article 26-21, paragraph (2) of the Order for Enforcement;
- 二 法第四十一条の十二第二十一項の承認を受けようとする旨
- (ii) a statement to the effect that approval set forth in Article 41-12, paragraph (21) of the Act is sought;
- 三 その他参考となるべき事項
- (iii) other matters for reference.
- 3 法第四十一条の十二第二十二項に規定する財務省令で定める事項は、次に定める事項とする。
- (3) The matters specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (22) of the Act, are the following:
 - 一 その支払を受ける者の氏名又は名称及び住所等
 - (i) the name and domicile, etc. of the person who receives payment;
 - 二 その年中に支払をした特定振替国債等の償還金又は利息の額（法第四十一条の十二第二十二項の承認を受けた場合には、その支払をした特定振替国債等の償還金又は利息の額）及びその支払をした日
 - (ii) the amount of redemption money or interest on specified book-entry national government bonds, etc. which has been paid by the end of the relevant year (in the case where approval has been obtained as set forth in Article 41-12, paragraph (22) of the Act, the amount of redemption money or interest on specified book-entry national government bonds, etc. which has been paid), and the day on which the amount has been paid;
 - 三 前号の特定振替国債等の銘柄
 - (iii) the issue of the specified book-entry national government bonds, etc. set forth in the preceding item;
 - 四 その支払を受ける者が国税通則法第百十七条第二項の規定により届け出た納税管理人が明らかな場合には、その氏名及び住所又は居所
 - (iv) where the tax agent designated in the notification made by the person who receives payment pursuant to the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes is ascertained, the tax agent's name and domicile or residence;
 - 五 その他参考となるべき事項
 - (v) other matters for reference.
- 4 施行令第二十六条の二十一第四項に規定する財務省令で定める事項は、次に定める事項とする。
- (4) The matters specified by Ministry of Finance Order, prescribed in Article 26-21, paragraph (4) of the Order for Enforcement, are the following:
 - 一 施行令第二十六条の二十一第四項に規定する申請書の提出をする者の名称及び所在地
 - (i) the name and location of the person who submits the written application

- prescribed in Article 26-21, paragraph (4) of the Order for Enforcement;
- 二 法第四十一条の十二第二十二項の承認を受けようとする旨
- (ii) a statement to the effect that the approval set forth in Article 41-12, paragraph (22) of the Act is sought;
- 三 その他参考となるべき事項
- (iii) other matters for reference.
- 5 施行令第二十六条の二十一第六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。
- (5) The matters specified by Ministry of Finance Order, prescribed in Article 26-21, paragraph (6) of the Order for Enforcement, are the following:
- 一 施行令第二十六条の二十一第六項に規定する申請書の提出をする者の名称及び所在地
- (i) the name and location of the person who submits the written application prescribed in Article 26-21, paragraph (6) of the Order for Enforcement;
- 二 法第四十一条の十二第二十三項の承認を受けようとする旨
- (ii) a statement to the effect that the approval set forth in Article 41-12, paragraph (23) of the Act is sought;
- 三 法第四十一条の十二第二十三項に規定する光ディスク等の種類
- (iii) the type of the optical disk, etc. as prescribed in Article 41-12, paragraph (23) of the Act;
- 四 法第四十一条の十二第二十三項に規定する光ディスク等の規格
- (iv) the specifications of the optical disk, etc. as prescribed in Article 41-12, paragraph (23) of the Act;
- 五 その他参考となるべき事項
- (v) other matters for reference.
- 6 法第四十一条の十二第二十三項に規定する財務省令で定める記録用の媒体は、光ディスク、磁気テープ又は磁気ディスクとする。
- (6) The recording medium specified by Ministry of Finance Order, prescribed in Article 41-12, paragraph (23) of the Act, is an optical disk, magnetic tape or magnetic disk.
- 7 法第四十一条の十二第二十一項に規定する特定振替国債等の譲渡対価の支払調書及び同条第二十二項に規定する特定振替国債等の償還金等の支払調書の書式は、それぞれ別表第九（三）及び別表第九（四）による。
- (7) The formats for the payment records for consideration for the transfer of specified book-entry national government bonds, etc. prescribed in Article 41-12, paragraph (21) of the Act and for the payment records for redemption money, etc. of specified book-entry national government bonds, etc. prescribed in paragraph (22) of the same Article are as specified in Appended Table 9 (3) and Appended Table 9 (4), respectively.

（免税芸能法人等が支払う芸能人等の役務提供報酬等に係る源泉徴収の特例）

(Special Provisions on Withholding at the Source for Remuneration Paid by a Tax-Exempt Entertainment Corporation to Entertainers for Their Provision of Services)

第十九条の十二 施行令第二十七条第三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。

Article 19-12 The matters specified by Ministry of Finance Order, prescribed in Article 27, paragraph (3) of the Order for Enforcement, are the following:

一 当該対価の支払を受ける者の氏名、国籍及び住所又は名称、本店若しくは主たる事務所の所在地若しくはその事業が管理され、かつ、支配されている場所の所在地

(i) the name, nationality and domicile of the person who receives payment of consideration, or the person's name or the location of its head office or principal office or the location of the place where its business is managed and controlled;

二 国内において法第四十二条第一項に規定する芸能人等の役務提供を主たる内容とする事業を開始した日

(ii) the day on which the person who pays consideration commenced the business that is mainly intended to provide the services of entertainers, etc. prescribed in Article 42, paragraph (1) of the Act in Japan;

三 当該対価の支払をする者の氏名及び住所若しくは居所又は名称及び本店若しくは主たる事務所の所在地

(iii) the name of the person who pays consideration and the person's domicile or residence, or the person's name and the location of its head office or principal office;

四 その他参考となるべき事項

(iv) other matters for reference.

(外国金融機関等の債券現先取引に係る利子の課税の特例)

(Special Provisions on Taxation on the Interest Received by a Foreign Financial Institution from Bond Transactions with Repurchase/Resale Agreements)

第十九条の十三 法第四十二条の二第五項に規定する財務省令で定める場所は、同項に規定する国内に恒久的施設を有する外国法人にあつては、当該外国法人の法人税法第十七条第一号に規定する事務所、事業所その他これらに準ずるもの（これらが二以上あるときはそのうち主たるものとし、当該外国法人が会社法第九百三十三条第一項又は民法第三十七条第一項の規定による登記をしているときは当該登記をしている事務所、事業所その他これらに準ずるものとする。）の所在地とする。

Article 19-13 (1) The place specified by Ministry of Finance Order, prescribed in Article 42-2, paragraph (5) of the Act, is, in the case of a foreign corporation with a permanent establishment in Japan as prescribed in Article 42-2, paragraph (5) of the Act, the location of the foreign corporation's office, place of business or any other place equivalent thereto as prescribed in Article 17, item

(i) of the Corporation Tax Act (in the case where there are two or more of those places, the principal one; in the case where the foreign corporation has made the registration under the provisions of Article 933, paragraph (1) of the Companies Act or Article 37, paragraph (1) of the Civil Code, its office, place of business, or any other equivalent place thus registered).

2 法第四十二条の二第五項に規定する非課税適用申告書（以下この条において「非課税適用申告書」という。）に記載すべき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 to be stated in the written application for a tax exemption, prescribed in Article 42-2, paragraph (5) of the Act (hereinafter referred to as the "written application for a tax exemption" in this Article), are the following:

一 当該非課税適用申告書の提出をする法第四十二条の二第一項に規定する外国金融機関等（以下この条において「外国金融機関等」という。）の名称及び本店又は主たる事務所の所在地（前項に規定する外国法人にあつては、同項に定める場所。以下この条において「所在地等」という。）

(i) the name of the foreign financial institution, etc. prescribed in Article 42-2, paragraph (1) of the Act (hereinafter referred to as the "foreign financial institution, etc." in this Article) which submits the written application for a tax exemption, and the location of its head office or principal office (or the place specified in the preceding paragraph in the case of the foreign corporation prescribed in the same paragraph); hereinafter referred to as the "location, etc." in this Article);

二 法第四十二条の二第一項に規定する債券現先取引（以下この条において「債券現先取引」という。）が外国金融機関等の本店又は主たる事務所以外の営業所又は事務所（以下この条において「営業所等」という。）を通じて行われる場合には、当該営業所等の名称及び所在地

(ii) where a bond transaction with a repurchase/resale agreement prescribed in Article 42-2, paragraph (1) of the Act (hereinafter referred to as a "bond transaction with a repurchase/resale agreement" in this Article) is conducted via any business office or other office (hereinafter referred to as a "business office, etc." in this Article) other than the head office or principal office of the foreign financial institution, etc., the name and location of the business office, etc.;

三 当該非課税適用申告書の提出をする外国金融機関等が、その提出をする際に経由する特定金融機関等（法第四十二条の二第一項に規定する特定金融機関等をいう。以下この条において同じ。）から支払を受ける法第四十二条の二第一項に規定する特定利子（以下この条において「特定利子」という。）につき同項の規定の適用を受けようとする旨

(iii) a statement to the effect that the foreign financial institution, etc. which submits the written application for a tax exemption seeks the application of

the provisions of Article 42-2, paragraph (1) of the Act with regard to the specified interest prescribed in Article 42-2, paragraph (1) of the Act (hereinafter referred to as "specified interest" in this Article) paid by the specified financial institution, etc. (meaning the specified financial institution, etc. prescribed in Article 42-2, paragraph (1) of the Act; hereinafter the same applies in this Article) via which the foreign financial institution, etc. submits the written application for a tax exemption;

四 当該非課税適用申告書を提出する外国金融機関等（法第四十二条の二第四項第一号イに掲げる外国法人に限る。）が同条第二項各号に掲げる外国法人のいずれにも該当しない旨

(iv) a statement to the effect that the foreign financial institution, etc. (limited to the foreign corporation listed in Article 42-2, paragraph (4), item (i), (a) of the Act) which submits the written application for a tax exemption does not fall under any of the categories of foreign corporations listed in the items of paragraph (2) of the same Article);

五 当該非課税適用申告書を提出する際に経由する特定金融機関等の名称及び所在地並びに当該非課税適用申告書の受理がされる当該特定金融機関等の事務所等（施行令第二十七条の二第六項に規定する事務所等をいう。第三項において同じ。）の名称及び所在地

(v) the name and location of the specified financial institution, etc. via which the written application for a tax exemption is submitted, and the name and location of the office, etc. (meaning the office, etc. prescribed in Article 27-2, paragraph (6) of the Order for Enforcement; the same applies in paragraph (3)) of the specified financial institution, etc. at which the written application for a tax exemption is received;

六 債券現先取引が当該特定利子の支払をする特定金融機関等の本店又は主たる事務所以外の営業所等を通じて行われる場合には、当該営業所等の名称及び所在地

(vi) where the bond transaction with a repurchase/resale agreement is conducted via a business office, etc. other than the head office or principal office of the specified financial institution, etc. which pays the specified interest, the name and location of the business office, etc.;

七 当該非課税適用申告書の提出をする外国金融機関等が前項に規定する外国法人である場合には、当該外国法人の国外にある本店又は主たる事務所の所在地

(vii) where the foreign financial institution, etc. which submits the written application for a tax exemption is a foreign corporation prescribed in the preceding paragraph, the location of the foreign corporation's head office or principal office located outside Japan;

八 当該非課税適用申告書の提出をする外国金融機関等が国税通則法第百十七条第二項の規定による納税管理人の届出をしている場合には、その納税管理人の氏名及び住所（国内に住所がない場合には、居所）

(viii) where the foreign financial institution, etc. which submits the written

application for a tax exemption has made notification of its tax agent pursuant to the provisions of Article 117, paragraph (2) of the Act on General Rules for National Taxes, the name and domicile of the tax agent (in the case where the tax agent does not have domicile in Japan, the tax agent's residence);

九 その他参考となるべき事項

(ix) other matters for reference.

3 施行令第二十七条の二第九項に規定する財務省令で定める書類は、次の各号に掲げる外国法人の区分に応じ当該各号に定める書類（当該外国法人の名称及び本店又は主たる事務所の所在地又は第一項に規定する場所の記載のあるものに限る。）とする。

(3) The document specified by Ministry of Finance Order, prescribed in Article 27-2, paragraph (9) of the Order for Enforcement, is the document specified in the following items for the categories of foreign corporations listed in the respective items (limited to the document stating the foreign corporation's name and the location of its head office or principal office or the place prescribed in paragraph (1)):

一 第一項に規定する外国法人 当該外国法人の次に掲げるいずれかの書類

(i) a foreign corporation prescribed in paragraph (1): Any of the following documents of the foreign corporation:

イ 当該外国法人の第一項に規定する登記に係る登記事項証明書又は印鑑証明書（特定利子の支払をする特定金融機関等の事務所等の長に提示する日前六月以内に交付を受けたものに限る。）

(a) a certificate of registered matters pertaining to the registration prescribed in paragraph (1) of the foreign corporation or a seal registration certificate (limited to any of those documents issued within six months prior to the day on which it is presented to the head of the office, etc. of the specified financial institution, etc. which pays the specified interest);

ロ 国税若しくは地方税の領収証書、納税証明書又は社会保険料（所得税法第七十四条第二項各号に掲げる保険料、納付金又は掛金をいう。）の領収証書（領収日付の押印又は発行年月日の記載のあるもので、その日が特定利子の支払をする特定金融機関等の事務所等の長に提示する日前六月以内のものに限る。）

(b) a receipt for national tax or local tax, a certificate of tax payment or a receipt for social insurance premiums (meaning the insurance premiums, benefits or installments listed in the items of Article 74, paragraph (2) of the Income Tax Act) (limited to any of those documents bearing a stamp of the date of receipt or an entry of the date of issuance, with the date falling within six months prior to the day on which it is presented to the head of the office, etc. of the specified financial institution, etc. which pays the specified interest);

二 前号に掲げる外国法人以外の外国法人 官公署から発行され、又は発給された書類その他これらに類するもの（特定利子の支払をする特定金融機関等の事務所等の

長に提示する日前六月以内に作成されたものに限る。)

- (ii) a foreign corporation other than the foreign corporation listed in the preceding item: A document issued by a public agency or any other document similar thereto (limited to any of those documents prepared within six months prior to the day on which it is presented to the head of the office, etc. of the specified financial institution, etc. which pays the specified interest).
- 4 特定金融機関等は、外国金融機関等から提出された当該特定利子に係る非課税適用申告書又は法第四十二条の二第八項に規定する申告書（以下この項及び次項において「非課税適用申告書等」という。）を受理した場合には、当該非課税適用申告書等の写し（これに準ずるものを含む。次項において同じ。）を作成しなければならない。
- (4) Where a specified financial institution, etc. has received a written application for a tax exemption or a written application prescribed in Article 42-2, paragraph (8) of the Act (hereinafter referred to as a "written application for a tax exemption, etc." in this paragraph and the following paragraph) which has been submitted by a foreign financial institution, etc. regarding the specified interest, it must prepare a copy of the written application for a tax exemption (including any object equivalent thereto; the same applies in the following paragraph).
- 5 特定金融機関等は、前項の規定により作成した同項に規定する非課税適用申告書等の写しを、当該非課税適用申告書等の提出をする外国金融機関等の名称ごとに整理し、当該非課税適用申告書等を提出する当該外国金融機関等に対し最後に特定利子の支払をした日の属する事業年度終了の日の翌日から二月を経過した日から五年間保存しなければならない。
- (5) A specified financial institution, etc. must compile the copies of written applications for tax exemption, etc. prescribed in the preceding paragraph that it has prepared pursuant to the provisions of the same paragraph, by the name of the foreign financial institution, etc. which submits the written applications for tax exemption, etc., and preserve those copies for five years from the day on which two months have elapsed from the day following the last day of the business year that includes the day on which it paid specified interest last to the foreign financial institution, etc. which submits the written application for a tax exemption, etc.
- 6 法第四十二条の二第八項に規定する申告書に記載すべき財務省令で定める事項は、次に掲げる事項とする。
- (6) The matters specified by Ministry of Finance Order which should be stated in a written application, prescribed in Article 42-2, paragraph (8) of the Act, are the following:
- 一 当該申告書の提出をする外国金融機関等の名称及び所在地等又は営業所等の名称及び所在地
- (i) the name and location, etc. of the foreign financial institution, etc. which submits the written application or the name and location of its business

- office, etc.;
- 二 当該申告書の提出をする外国金融機関等の法第四十二条の二第八項に規定する変更前の名称又は所在地等及び変更後の名称又は所在地等
- (ii) the initial name or location, etc. of the foreign financial institution, etc. which submits the written application prior to the change prescribed in Article 42-2, paragraph (8) of the Act, and its new name or location, etc. after the change;
- 三 当該申告書の受理がされる特定金融機関等の本店若しくは主たる事務所又は営業所等の名称及び所在地
- (iii) the name and location of the head office or principal office or business office, etc. of the specified financial institution, etc. at which the written application is received;
- 四 前号の特定金融機関等を経由して提出した非課税適用申告書の提出年月日
- (iv) the date of submission of the written application for a tax exemption that was submitted via the specified financial institution, etc. set forth in the preceding item;
- 五 その他参考となるべき事項
- (v) other matters for reference.
- 7 法第四十二条の二第十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。
- (7) The matters specified by Ministry of Finance Order, prescribed in Article 42-2, paragraph (10) of the Act, are the following:
- 一 非課税適用申告書の提出をした外国金融機関等の名称及び所在地等又は営業所等の名称及び所在地
- (i) the name and location, etc. of the foreign financial institution, etc. which has submitted a written application for a tax exemption, or the name and location of its business office, etc.;
- 二 外国金融機関等の提出する非課税適用申告書の受理がされた日
- (ii) the day on which the written application for a tax exemption submitted by the foreign financial institution, etc. was received;
- 三 債券現先取引に係る契約が締結された日
- (iii) the day on which the contract bond transaction with a repurchase/resale agreement was concluded;
- 四 債券現先取引に係る債券の銘柄、数量及び単価
- (iv) the issue, quantity and unit price of the bonds pertaining to a bond transaction with a repurchase/resale agreement;
- 五 法第四十二条の二第一項の規定の適用を受ける特定利子の支払年月日及びその適用を受ける金額
- (v) the date of payment of the specified interest to which the provisions of Article 42-2, paragraph (1) of the Act is applied, and the amount subject to those provisions;

六 債券現先取引に係る債券の譲渡又は購入の日及び当該債券の買戻し又は売戻しの日

(vi) the date of transfer or purchase of the bonds pertaining to a transaction with a repurchase/resale agreement, and the date of repurchase or resale of the bonds;

七 非課税適用申告書を提出した者が第一項に規定する外国法人である場合には、当該外国法人の国外にある本店又は主たる事務所の所在地

(vii) where the person who has submitted the written application for a tax exemption falls under the category of a foreign corporation prescribed in paragraph (1), the location of the foreign corporation's head office or principal office located outside Japan;

八 その他参考となるべき事項

(viii) other matters for reference.

8 特定金融機関等は、その作成した施行令第二十七条の二第十二項に規定する帳簿を、その帳簿の閉鎖の日の属する事業年度終了の日の翌日から二月を経過した日から五年間保存しなければならない。

(8) A specified financial institution, etc. must preserve the books prescribed in Article 27-2, paragraph (12) of the Order for Enforcement that it has prepared, for five years from the day on which two months have elapsed from the day following the last day of the business year that includes the date of the closing of the books.

第三章 法人税法の特例

Chapter III Special Provisions on the Corporation Tax Act

(国外関連者に関する明細書の記載事項)

(Matters to Be Stated in a Written Statement Concerning Foreign Affiliates)

第二十二條の十 法第六十六條の四第十五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。

Article 22-10 The matters specified by Ministry of Finance Order, prescribed in Article 66-4, paragraph (15) of the Act, are the following:

一 法第六十六條の四第十五項の法人との間で同条第一項に規定する取引を行う者が当該法人に係る国外関連者（同項に規定する国外関連者をいい、同条第六項の規定の適用がある場合における同項に規定する非関連者を含む。以下この条において同じ。）に該当する事情

(i) the circumstances in which the person who conducts the transaction prescribed in Article 66-4, paragraph (1) of the Act with the corporation set forth in paragraph (15) of the same Article falls under the category of a foreign affiliate (meaning a foreign affiliate as prescribed in paragraph (1) of the same Article, and including a non-affiliate as prescribed in paragraph (6) of the same Article in the case where the same paragraph applies;

- hereinafter the same applies in this Article) of the corporation;
- 二 法第六十六条の四第十五項の法人の当該事業年度終了の時ににおける当該法人に係る国外関連者の資本金の額又は出資金の額及び従業員の数並びに当該国外関連者の営む主たる事業の内容
- (ii) the amount of stated capital or capital contributions and the number of employees of the foreign affiliate of the corporation set forth in Article 66-4, paragraph (15) of the Act as of the end of the relevant business year of the corporation, as well as the content of the principal business conducted by the foreign affiliate;
- 三 法第六十六条の四第十五項の法人の当該事業年度終了の日以前の同日に最も近い日に終了する当該法人に係る国外関連者の事業年度の営業収益、営業費用、営業利益、税引前当期利益及び利益剰余金の額
- (iii) the amounts of operating income, operating expenses, operating profit, net income before taxes, and earned surplus for the business year of the foreign affiliate of a corporation as set forth in Article 66-4, paragraph (15) of the Act which ends on the most recent day prior to the end of the relevant business year of the corporation;
- 四 法第六十六条の四第十五項の法人が、当該事業年度において当該法人に係る国外関連者から支払を受ける対価の額の取引種類別の総額又は当該国外関連者に支払う対価の額の取引種類別の総額
- (iv) the total amount, by type of transaction, of consideration paid to a corporation as set forth in Article 66-4, paragraph (15) of the Act in the relevant business year from the foreign affiliate of the corporation, or the total amount, by type of transaction, of the amount of consideration paid by the corporation to the foreign affiliate;
- 五 法第六十六条の四第二項に規定する算定の方法のうち、前号に規定する対価の額に係る独立企業間価格（同条第一項に規定する独立企業間価格をいう。次号において同じ。）につき同条第十五項の法人が選定した算定の方法（一の取引種類につきその選定した算定の方法が二以上ある場合には、そのうち主たる算定の方法）
- (v) the method of calculation chosen by the corporation set forth in Article 66-4, paragraph (15) of the Act from among the methods of calculation prescribed in paragraph (2) of the same Article, in order to calculate the arm's length price (meaning the arm's length price prescribed in paragraph (1) of the same Article; the same applies in the following item) pertaining to the amount of consideration prescribed in the preceding item (in the case where two or more methods of calculation are chosen for one type of transaction, the principal method of calculation);
- 六 第四号に規定する対価の額に係る独立企業間価格の算定の方法についての法第六十六条の四第十五項の法人の納税地を所轄する国税局長若しくは税務署長又は当該法人に係る国外関連者の本店若しくは主たる事務所の所在する国の権限ある当局による確認の有無

(vi) whether or not the method of calculation for the arm's length price pertaining to the amount of consideration prescribed in item (iv) has been confirmed by the regional commissioner of the Regional Taxation Bureau or the district director of the tax office with jurisdiction over the place of tax payment of the corporation set forth in Article 66-4, paragraph (15) of the Act or by the competent authority of the state where the head office or principal office of the foreign affiliate of the corporation is located;

七 その他参考となるべき事項

(vii) other matters for reference.

(国外関連者との取引に係る課税の特例に係る納税の猶予の申請書類)

(Application Documents for a Grace Period for Tax Payment Under the Special Provisions on Taxation of Transactions with a Foreign Affiliate)

第二十二條の十の二 施行令第三十九條の十二の二第三項に規定する財務省令で定めるものは、次に掲げる書類とする。

Article 22-10-2 The documents specified by Ministry of Finance Order, prescribed in Article 39-12-2, paragraph (3) of the Order for Enforcement, are the following:

一 法第六十六條の四の二第一項の申立てをしたことを証する書類

(i) a document certifying that the objection set forth in Article 66-4-2, paragraph (1) of the Act has been filed;

二 施行令第三十九條の十二の二第一項第一号に掲げる金額が、法第六十六條の四第十六項第一号に掲げる更正決定により納付すべき法人税の額であること及び前号の申立てに係る同条第十九項に規定する条約相手国との間の租税条約（法人税法第百三十九條に規定する条約をいう。）に規定する協議の対象であることを明らかにする書類

(ii) a document showing that the amount listed in Article 39-12-2, paragraph (1), item (i) of the Order for Enforcement is the amount of corporation tax payable based on the reassessment or determination listed in Article 66-4, paragraph (16), item (i) of the Act, and that it is covered by the mutual agreement procedure prescribed in the tax convention (meaning the convention prescribed in Article 139 of the Corporation Tax Act) with the other Contracting State prescribed in Article 66-4, paragraph (19) of the Act which pertains to the objection set forth in the preceding item;

三 施行令第三十九條の十二の二第三項第四号に規定する場合に該当するときにあつては、供託書の正本、抵当権を設定するために必要な書類、保証人の保証を証する書面その他の担保の提供に関する書類

(iii) where the case prescribed in Article 39-12-2, paragraph (3), item (iv) of the Order for Enforcement applies, an authenticated copy of a certificate of deposit, the documents necessary for the establishment of the mortgage, a document certifying guarantee by the guarantor, and other documents

concerning the provision of security.

(国外支配株主等に係る負債の利子等の課税の特例の類似法人の総負債の額から控除する金額)

(Amount to Be Deducted from the Amount of Total Liabilities of Similar Corporations Under the Special Provisions on Taxation of the Interest on Liabilities Payable to a Foreign Controlling Shareholder)

第二十二条の十の三 施行令第三十九条の十三第十項に規定する財務省令で定める金額は、同項の総負債の額に係る事業年度又は連結事業年度終了の日における貸借対照表に計上されている次に掲げる金額のうちいずれか少ない金額とする。

Article 22-10-3 The amount specified by Ministry of Finance Order, prescribed in Article 39-13, paragraph (10) of the Order for Enforcement, is either of the amounts listed in the following as recorded in the balance sheet as of the end of the business year or consolidated business year pertaining to the amount of total liabilities set forth in Article 39-13, paragraph (10) of the Order for Enforcement, whichever is smaller:

一 債券現先取引等（法第四十二条の二第一項に規定する債券現先取引及び法第六十六条の五第四項第八号に規定する現金担保付債券貸借取引をいう。以下この条において同じ。）に係る借入金（利子の支払の基因となるものに限る。以下この号において同じ。）の金額（当該債券現先取引等に係る借入金の金額が他の借入金の金額と区分されていない場合には、当該債券現先取引等に係る借入金の金額を含む勘定科目に計上されている金額）

(i) the amount of borrowings (limited to those which can be the cause of payment of interest; hereinafter the same applies in this item) for a bond transaction with a repurchase/resale agreement, etc. (meaning a bond transaction with a repurchase/resale agreement as prescribed in Article 42-2, paragraph (1) of the Act and a cash-secured bond lending transaction as prescribed in Article 66-5, paragraph (4), item (viii) of the Act; hereinafter the same applies in this Article) (in the case where the amount of borrowings for the bond transaction with a repurchase/resale agreement, etc. is not separated from the amount of other borrowings, the amount including the amount of borrowings for the bond transaction with a repurchase/resale agreement, etc. as recorded in the account title);

二 債券現先取引等に係る貸付金（利子の受取の基因となるものに限る。以下この号において同じ。）の金額（当該債券現先取引等に係る貸付金の金額が他の貸付金の金額と区分されていない場合には、当該債券現先取引等に係る貸付金の金額を含む勘定科目に計上されている金額）

(ii) the amount of loans (limited to whose which can be the cause of receipt of interest; hereinafter the same applies in this item) for a bond transaction with a repurchase/resale agreement, etc. (in the case where the amount of loans for the bond transaction with a repurchase/resale agreement, etc. is not

separated from the amount of other loans, the amount including the amount of loans for the bond transaction with a repurchase/resale agreement, etc. as recorded in the account title).

(内国法人に係る特定外国子会社等の留保金額の益金算入の場合の添付書類等)

(Documents to Be Attached for the Inclusion in Gross Profits of the Retained Income of a Domestic Corporation's Specified Foreign Subsidiary)

第二十二條の十一 施行令第三十九條の十六第一項第二号イに規定する税の負担として財務省令で定める基準は、百分の二十五の税率により課されることとした場合の税の負担とする。

Article 22-11 (1) The tax-burden base specified by Ministry of Finance Order, prescribed in Article 39-16, paragraph (1), item (ii), (a) of the Order for Enforcement, is a tax burden imposed at the tax rate of 25 percent.

2 法第六十六條の六第五項に規定する財務省令で定める書類は、同項に規定する特定外国子会社等（以下この条において「特定外国子会社等」という。）に係る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）とする。

(2) The documents specified by Ministry of Finance Order, prescribed in Article 66-6, paragraph (5) of the Act, are the documents listed in the following items which pertain to the specified foreign subsidiary, etc. prescribed in Article 66-6, paragraph (5) of the Act (hereinafter referred to as the "specified foreign subsidiary, etc." in this Article) (in the case where the documents listed in those items are prepared by means of electronic or magnetic records (meaning records made in an electronic form, a magnetic form, or any other form not recognizable to human perception, which are used in information processing by computers; hereinafter the same applies in this paragraph) or where electronic or magnetic records containing the information to be stated in the documents listed in those items are prepared instead of those documents, the documents stating the content of the information contained in these electronic or magnetic records):

一 法第六十六條の六第五項に規定する貸借対照表及び損益計算書

(i) the balance sheet and profit and loss statement prescribed in Article 66-6, paragraph (5) of the Act;

二 各事業年度の株主資本等変動計算書、損益金の処分に關する計算書その他これらに類するもの

(ii) a statement of changes in net assets, a statement on the appropriation of profit and loss, and any other similar documents for each business year;

三 第一号に掲げるものに係る勘定科目内訳明細書

(iii) a statement classified by account title pertaining to the documents listed in item (i);

四 施行令第三十九条の十五第二項に規定する本店所在地国の法令により課される税に関する申告書で各事業年度に係るものの写し

(iv) a copy of the return form for each business year regarding a tax imposed under the laws and regulations of the state of the head office prescribed in Article 39-15, paragraph (2) of the Order for Enforcement;

五 各事業年度終了の日における株主等（法人税法第二条第十四号に規定する株主等をいう。次号において同じ。）の氏名及び住所又は名称及び本店若しくは主たる事務所の所在地並びにその有する株式又は出資の数又は金額を記載した書類

(v) a document stating the names of shareholders, etc. (meaning shareholders, etc. as prescribed in Article 2, item (xiv) of the Corporation Tax Act; the same applies in the following item) as of the end of each business year and their domiciles or the location of their head offices or principal offices, as well as the number or amount of issued shares or capital contributions held thereby;

六 各事業年度終了の日における法第六十六条の六第五項に規定する内国法人に係る特定外国子会社等に係る施行令第三十九条の十六第五項第一号に規定する他の外国法人の株主等並びに同項第二号に規定する他の外国法人及び出資関連外国法人の株主等に係る前号に掲げる書類

(vi) a document listed in the preceding item concerning the shareholder, etc., as of the end of each business year, of the second foreign corporation prescribed in Article 39-16, paragraph (5), item (i) of the Order for Enforcement which pertains to the specified foreign subsidiary, etc. of a domestic corporation as prescribed in Article 66-6, paragraph (5) of the Act, and the shareholder, etc. of the second foreign corporation and of the foreign corporations related by capital contribution prescribed in Article 39-16, paragraph (5), item (ii) of the Order for Enforcement, as of that day.

3 法第六十六条の八第五項及び第六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。

(3) The matters specified by Ministry of Finance Order, prescribed in Article 66-8, paragraph (5) and paragraph (6) of the Act, are the following:

一 特定外国子会社等の名称及びその本店又は主たる事務所の所在地

(i) the name of the specified foreign subsidiary, etc. and the location of its head office or principal office;

二 法第六十六条の八第一項に規定する課税済留保金額に係る外国法人税（法第六十六条の七第一項に規定する外国法人税をいう。）の額のうち法第六十六条の七第一項の規定により当該特定外国子会社等に係る内国法人が納付するものとみなされた外国法人税の額で同項の規定により法人税法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もの

(ii) any part of the amount of foreign corporation tax (meaning foreign corporation tax as prescribed in Article 66-7, paragraph (1) of the Act) pertaining to the taxed amount of retained income prescribed in Article 66-8, paragraph (1) of the Act, which was deemed to be payable by the domestic corporation of the specified foreign subsidiary, etc. pursuant to the provisions of Article 66-7, paragraph (1) of the Act, and which was used as the basis for the calculation of the amount to be credited as provided for under Article 69, paragraphs (1) to (3) of the Corporation Tax Act pursuant to the provisions of Article 66-7, paragraph (1) of the Act;

三 その他参考となるべき事項

(iii) other matters for reference.

4 施行令第三十九条の十五第七項の規定により同項に規定する確定申告書に添付する明細書は、法人税法施行規則別表九（四）、別表十一（一）から別表十一（二）まで、別表十二（十一）、別表十二（十二）、別表十三（一）から別表十三（三）まで、別表十三（五）、別表十四（三）及び別表十六（一）から別表十六（五）までに定める書式に準じた書式による明細書とする。

(4) The detailed statements to be attached to a final return form prescribed in Article 39-15, paragraph (7) of the Order for Enforcement pursuant to the provisions of Article 39-15, paragraph (7) of the Order for Enforcement are detailed statements prepared in formats equivalent to the formats specified in Appended Table 9 (4), Appended Tables 11 (1) to 11 (2), Appended Table 12 (11), Appended Table 12 (12), Appended Tables 13 (1) to 13 (3), Appended Table 13 (5), Appended Table 14 (3), and Appended Tables 16 (1) to 16 (5) of the Regulation for Enforcement of the Corporation Tax Act.

(特別国際金融取引勘定において経理された預金等の利子が非課税となる外国法人)
(Foreign Corporations Eligible to Have Interest from Deposits That Are
Managed in a Special International Financial Transactions Account
Excluded from Taxation)

第二十二條の十八 法第六十七條の十一第一項に規定する財務省令で定めるところにより証明がされた外国法人は、外国為替及び外国貿易法第二十一條第三項に規定する非居住者であることにつき、外国為替令第十一條の二第九項に規定する方法による同項の非居住者であることの確認を受けることにより証明がされた外国法人とする。

Article 22-18 A foreign corporation which has been certified pursuant to the provisions of an Ministry of Finance Order, prescribed in Article 67-11, paragraph (1) of the Act, is a foreign corporation which has been certified as falling under the category of nonresident prescribed in Article 21, paragraph (3) of the Foreign Exchange and Foreign Trade Act, by obtaining a confirmation that it falls under the category of nonresident set forth in Article 11-2, paragraph (9) of the Foreign Exchange Order by the method prescribed in Article 11-2, paragraph (9) of the same Order.

(特定目的会社に係る課税の特例)

(Special Provisions on Taxation of Specific Purpose Companies)

第二十二條の十八の四

Article 22-18-4 (1)

2 法第六十七條の十四第四項の規定の適用を受けた同條第一項に規定する特定目的会社は、施行令第三十九條の三十二の二第十三項に規定する書類を、法第六十七條の十四第四項の規定により同項に規定する外国法人税の額を控除した日の属する年の翌年から七年間、納税地に保存しなければならない。

(2) A specific purpose company as prescribed in Article 67-14, paragraph (1) of the Act which has been subject to the provisions of paragraph (4) of the same Article must preserve the document prescribed in Article 39-32-2, paragraph (13) of the Order for Enforcement at the place of tax payment for seven years from the year following the year that includes the day on which the amount of foreign corporation tax prescribed in Article 67-14, paragraph (4) of the Act was credited pursuant to the provisions of Article 67-14, paragraph (4) of the Act.

3 施行令第三十九條の三十二の二第十三項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。

(3) The document specified by Ministry of Finance Order, prescribed in Article 39-32-2, paragraph (13) of the Order for Enforcement, is the following:

一 法第六十七條の十四第四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に該当することについての説明及び施行令第三十九條の三十二の二第十項に規定する控除外国法人税の額の計算に関する明細を記載した書類

(i) a document stating the explanation that the tax to be imposed under the laws and regulations of a foreign state for which application of the provisions of Article 67-14, paragraph (4) of the Act is sought falls under the category of foreign corporation tax prescribed in Article 67-14, paragraph (4) of the Act, and stating the details of the calculation of the amount of creditable foreign corporation tax prescribed in Article 39-32-2, paragraph (10) of the Order for Enforcement;

二 前号に規定する税が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

(ii) a copy of the return form pertaining to the tax prescribed in the preceding item which certifies that the amount of the tax has been imposed or any other substitute document, and a document certifying payment of the tax in the case where the tax has already been paid.

(投資法人に係る課税の特例)

(Special Provisions on Taxation of Investment Corporations)

第二十二條の十九

Article 22-19 (1)

4 法第六十七條の十五第五項の規定の適用を受けた同條第二項に規定する投資法人は、施行令第三十九條の三十二の三第十三項に規定する書類を、法第六十七條の十五第五項の規定により同項に規定する外国法人税の額を控除した日の属する年の翌年から七年間、納税地に保存しなければならない。

(4) An investment corporation prescribed in Article 67-15, paragraph (2) of the Act which has been subject to the provisions of paragraph (5) of the same Article must preserve the document prescribed in Article 39-32-3, paragraph (13) of the Order for Enforcement at the place of tax payment for seven years from the year following the year that includes the day on which the amount of foreign corporation tax prescribed in Article 67-15, paragraph (5) of the Act was credited pursuant to the provisions of Article 67-15, paragraph (5) of the Act.

5 施行令第三十九條の三十二の三第十三項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。

(5) The document specified by Ministry of Finance Order, prescribed in Article 39-32-3, paragraph (13) of the Order for Enforcement, is the following:

一 法第六十七條の十五第五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に該当することについての説明及び施行令第三十九條の三十二の三第十項に規定する控除外国法人税の額の計算に関する明細を記載した書類

(i) a document stating the explanation that the tax to be imposed under the laws and regulations of a foreign state for which the application of the provisions of Article 67-15, paragraph (5) of the Act is sought falls under the category of foreign corporation tax prescribed in Article 67-15, paragraph (5) of the Act, and stating the details of the calculation of the amount of creditable foreign corporation tax prescribed in Article 39-32-3, paragraph (10) of the Order for Enforcement;

二 前号に規定する税が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

(ii) a copy of the return form for the taxes prescribed in the preceding item which certifies that the amount of those taxes has been imposed or any other substitute document, and a document certifying payment of the taxes in the case where the taxes have already been paid.

(分離振替国債の課税の特例)

(Special Provisions on Book-Entry Government Bonds in Separate Trading)

第二十二條の十九の二 法第六十七條の十七第一項に規定する財務省令で定めるところ

により元利分離が行われたものは、分離適格振替国債の指定等に関する省令第二条第一項の分離適格振替国債につき社債、株式等の振替に関する法律第九十三条の規定に従つて同法第九十条第一項に規定する元利分離が行われた同条第三項に規定する分離利息振替国債とする。

Article 22-19-2 The coupon-only book-entry government bonds resulting from the separate trading of principal and interest that has been conducted pursuant to the provisions of Ministry of Finance Order, prescribed in Article 67-17, paragraph (1) of the Act, are the coupon-only book-entry government bonds prescribed in Article 90, paragraph (3) of the Act on Book Entry of Corporate Bonds and Shares resulting from the separate trading of principal and interest prescribed in Article 90, paragraph (1) of the same Act that has been conducted for the STRIPS bonds prescribed in Article 2, paragraph (1) of the Ministerial Order on Designation of STRIPS Bonds in accordance with the provisions of Article 93 of the same Act.

(特定目的信託に係る受託法人の課税の特例)

(Special Provisions on Taxation of the Trust Corporation of a Special Purpose Trust)

第二十二條の二十の二

Article 22-20-2 (1)

5 法第六十八條の三の二第四項の規定の適用を受けた同条第一項に規定する特定目的信託に係る法人税法第四条の七に規定する受託法人は、施行令第三十九條の三十五の二第十三項に規定する書類を、法第六十八條の三の二第四項の規定により同項に規定する外国法人税の額を控除した日の属する年の翌年から七年間、納税地に保存しなければならない。

(5) A trust corporation as prescribed in Article 4-7 of the Corporation Tax Act of a special purpose trust prescribed in Article 68-3-2, paragraph (1) of the Act which has been subject to the provisions of Article 68-3-2, paragraph (4) of the Act must preserve the document prescribed in Article 39-35-2, paragraph (13) of the Order for Enforcement at the place of tax payment for seven years from the year following the year that includes the day on which the amount of foreign corporation tax prescribed in Article 68-3-2, paragraph (4) of the Act was credited pursuant to the provisions of Article 68-3-2, paragraph (4) of the Act.

6 施行令第三十九條の三十五の二第十三項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。

(6) The document specified by Ministry of Finance Order, prescribed in Article 39-35-2, paragraph (13) of the Order for Enforcement, is the following:

一 法第六十八條の三の二第四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に該当することについての説明及び施行令第三十九條の三十五の二第十項に規定する控除外国法人税の額の計算に関する明細を

記載した書類

- (i) a document containing the explanation that the taxes to be imposed under the laws and regulations of a foreign state for which application of the provisions of Article 68-3-2, paragraph (4) of the Act is sought falls under the category of a foreign corporation tax prescribed in Article 68-3-2, paragraph (4) of the Act, and stating the details of the calculation of the amount of creditable foreign corporation taxes prescribed in Article 39-35-2, paragraph (10) of the Order for Enforcement;

二 前号に規定する税が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

- (ii) a copy of the return form for the taxes prescribed in the preceding item which certifies that the amount of those taxes has been imposed or any other substitute document, and a document certifying payment of the taxes in the case where the taxes have already been paid.

(特定投資信託に係る受託法人の課税の特例)

(Special Provisions on Taxation of the Trust Corporation of a Special Investment Trust)

第二十二條の二十の三

Article 22-20-3 (1)

- 4 法第六十八條の三の三第四項の規定の適用を受けた同条第一項に規定する特定投資信託に係る法人税法第四条の七に規定する受託法人は、施行令第三十九條の三十五の三第十二項に規定する書類を、法第六十八條の三の三第四項の規定により同項に規定する外国法人税の額を控除した日の属する年の翌年から七年間、納税地に保存しなければならない。

- (4) A trust corporation prescribed in Article 4-7 of the Corporation Tax Act for the special purpose trust prescribed in Article 68-3-3, paragraph (1) of the Act which has been subject to the provisions of Article 68-3-3, paragraph (4) of the Act must preserve the document prescribed in Article 39-35-3, paragraph (12) of the Order for Enforcement at the place of tax payment for seven years from the year following the year that includes the day on which the amount of foreign corporation tax prescribed in Article 68-3-3, paragraph (4) of the Act was credited pursuant to the provisions of Article 68-3-3, paragraph (4) of the Act.

- 5 施行令第三十九條の三十五の三第十二項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。

- (5) The document specified by Ministry of Finance Order, prescribed in Article 39-35-3, paragraph (12) of the Order for Enforcement, is the following:

- 一 法第六十八條の三の三第四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に該当することについての説明及び施行令第

三十九条の三十五の三第九項に規定する控除外国法人税の額の計算に関する明細を記載した書類

- (i) a document containing the explanation that the tax to be imposed under the laws and regulations of a foreign state for which application of the provisions of Article 68-3-3, paragraph (4) of the Act is sought falls under the category of foreign corporation tax prescribed in Article 68-3-3, paragraph (4) of the Act, and stating the details of the calculation of the amount of creditable foreign corporation tax prescribed in Article 39-35-3, paragraph (9) of the Order for Enforcement;

二 前号に規定する税が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

- (ii) a copy of the return form for the taxes prescribed in the preceding item which certifies that the amount of those taxes has been imposed or any other substitute document, and a document certifying payment of the taxes in the case where the taxes have already been paid.

(連結法人に係る国外関連者に関する明細書の記載事項)

(Matters to Be Stated in a Written Statement Concerning the Foreign Affiliate of a Consolidated Corporation)

第二十二條の七十四 法第六十八條の八十八第十四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。

Article 22-74 (1) The matters specified by Ministry of Finance Order, prescribed in Article 68-88, paragraph (14) of the Act, are the following:

一 法第六十八條の八十八第十四項の連結親法人又は連結子法人との間で同条第一項に規定する取引を行う者が当該連結親法人に係る国外関連者（同項に規定する国外関連者をいい、同条第五項の規定の適用がある場合における同項に規定する非関連者を含む。以下この条において同じ。）又は当該連結子法人に係る国外関連者に該当する事情

- (i) the circumstances in which the person who conducts a transaction prescribed in Article 68-88, paragraph (1) of the Act with a consolidated parent corporation or consolidated subsidiary corporation as set forth in paragraph (15) of the same Article falls under the category of a foreign affiliate (meaning a foreign affiliate as prescribed in paragraph (1) of the same Article, and including a non-affiliate as prescribed in paragraph (5) of the same Article in the case where the same paragraph applies; hereinafter the same applies in this Article) of the consolidated parent corporation or the category of a foreign affiliate of the consolidated subsidiary corporation;

二 法第六十八條の八十八第十四項の連結親法人又は連結子法人の当該連結事業年度終了の時におけるこれらの法人に係る国外関連者の資本金の額又は出資金の額及び従業員の数並びに当該国外関連者の営む主たる事業の内容

- (ii) the amount of stated capital or capital contributions and the number of employees of the foreign affiliate of either the consolidated parent corporation or the consolidated subsidiary corporation set forth in Article 68-88, paragraph (14) of the Act as of the end of the relevant business year of either of these corporations, as well as the content of the principal business conducted by the foreign affiliate;
- 三 法第六十八条の八十八第十四項の連結親法人又は連結子法人の当該連結事業年度終了の日以前の同日に最も近い日に終了するこれらの法人に係る国外関連者の事業年度の営業収益、営業費用、営業利益、税引前当期利益及び利益剰余金の額
- (iii) the amounts of operating income, operating expenses, operating profit, net income before taxes and earned surplus for the business year of the foreign affiliate of either the consolidated parent corporation or the consolidated subsidiary corporation set forth in Article 68-88, paragraph (14) of the Act which ends on the most recent day prior to the end of the relevant business year of either of these corporations;
- 四 法第六十八条の八十八第十四項の連結親法人又は連結子法人が、当該連結事業年度においてこれらの法人に係る国外関連者から支払を受ける対価の額の取引種類別の総額又は当該国外関連者に支払う対価の額の取引種類別の総額
- (iv) the total amount, by type of transaction, of consideration paid to the consolidated parent corporation or the consolidated subsidiary corporation set forth in Article 68-88, paragraph (14) of the Act in the relevant business year from the foreign affiliate of either of these corporations, or the total amount, by type of transaction, of the amount of consideration paid by either of these corporations to the foreign affiliate;
- 五 法第六十八条の八十八第二項に規定する算定の方法のうち、前号に規定する対価の額に係る独立企業間価格（同条第一項に規定する独立企業間価格をいう。以下この条において同じ。）につき法第六十八条の八十八第十四項の連結親法人又は連結子法人が選定した算定の方法（一の取引種類につきその選定した算定の方法が二以上ある場合には、そのうち主たる算定の方法）
- (v) the method of calculation chosen by either the consolidated parent corporation or the consolidated subsidiary corporation set forth in Article 68-88, paragraph (14) of the Act from among the methods of calculation prescribed in paragraph (2) of the same Article, in order to calculate the arm's length price (meaning the arm's length price prescribed in paragraph (1) of the same Article; the same applies in this Article) pertaining to the amount of consideration prescribed in the preceding item (in the case where two or more methods of calculation are chosen for one type of transaction, the principal method of calculation);
- 六 第四号に規定する対価の額に係る独立企業間価格の算定の方法についての法第六十八条の八十八第十四項の連結親法人の納税地を所轄する国税局長若しくは税務署長又は当該連結親法人に係る国外関連者若しくは同項の連結子法人に係る国外関連

者の本店若しくは主たる事務所の所在する国の権限ある当局による確認の有無
(vi) whether or not the method of calculation for the arm's length price pertaining to the amount of consideration prescribed in item (iv) has been confirmed by the regional commissioner of the Regional Taxation Bureau or the district director of the tax office with jurisdiction over the place of tax payment of the consolidated parent corporation set forth in Article 68-88, paragraph (14) of the Act or by the competent authority of the state where the head office or principal office of the foreign affiliate of the consolidated parent corporation or the foreign affiliate of the consolidated subsidiary corporation is located;

七 その他参考となるべき事項

(vii) other matters for reference.

2 法第六十八条の八十八第十五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, prescribed in Article 68-88, paragraph (15) of the Act, are the following:

一 法第六十八条の八十八第十五項の連結子法人との間で同条第一項に規定する取引を行う者が当該連結子法人に係る国外関連者に該当する事情

(i) the circumstances in which the person who conducts a transaction as prescribed in Article 68-88, paragraph (1) of the Act with a consolidated subsidiary corporation as set forth in paragraph (15) of the same Act falls under the category of foreign affiliate of the consolidated subsidiary corporation;

二 法第六十八条の八十八第十五項の連結子法人の当該連結事業年度終了の時ににおける当該連結子法人に係る国外関連者の資本金の額又は出資金の額及び従業員の数並びに当該国外関連者の営む主たる事業の内容

(ii) the amount of stated capital or capital contribution and the number of employees of the foreign affiliate of the consolidated subsidiary corporation set forth in Article 68-88, paragraph (15) of the Act as of the end of the relevant business year of the consolidated subsidiary corporation, as well as the content of the principal business conducted by the foreign affiliate;

三 法第六十八条の八十八第十五項の連結子法人の当該連結事業年度終了の日以前の同日に最も近い日に終了する当該連結子法人に係る国外関連者の事業年度の営業収益、営業費用、営業利益、税引前当期利益及び利益剰余金の額

(iii) the amounts of operating income, operating expenses, operating profit, net income before taxes and earned surplus for the business year of the foreign affiliate of a consolidated subsidiary corporation as set forth in Article 68-88, paragraph (15) which ends on the most recent day prior to the end of the relevant business year of the consolidated subsidiary corporation;

四 法第六十八条の八十八第十五項の連結子法人が、当該連結事業年度において当該連結子法人に係る国外関連者から支払を受ける対価の額の取引種類別の総額又は当

該国外関連者に支払う対価の額の取引種類別の総額

(iv) the total amount, by type of transaction, of consideration paid to a consolidated subsidiary corporation as set forth in Article 68-88, paragraph (15) in the relevant business year from the foreign affiliate of the consolidated subsidiary corporation, or the total amount, by type of transaction, of the amount of consideration paid by the consolidated subsidiary corporation to its foreign affiliate;

五 法第六十八条の八十八第二項に規定する算定の方法のうち、前号に規定する対価の額に係る独立企業間価格につき同条第十五項の連結子法人が選定した算定の方法（一の取引種類につきその選定した算定の方法が二以上ある場合には、そのうち主たる算定の方法）

(v) the method of calculation chosen by a corporation as set forth in Article 68-88, paragraph (15) of the Act from among the methods of calculation prescribed in paragraph (2) of the same Article, in order to calculate the arm's length price pertaining to the amount of consideration prescribed in the preceding item (in the case where two or more methods of calculation are chosen for one type of transaction, the principal method of calculation);

六 第四号に規定する対価の額に係る独立企業間価格の算定の方法についての法第六十八条の八十八第十五項の連結子法人との間に連結完全支配関係がある連結親法人の納税地を所轄する国税局長若しくは税務署長又は当該連結子法人に係る国外関連者の本店若しくは主たる事務所の所在する国の権限ある当局による確認の有無

(vi) whether or not the method of calculation for the arm's length price pertaining to the amount of consideration prescribed in item (iv) has been confirmed by the regional commissioner of the Regional Taxation Bureau or the district director of the tax office with jurisdiction over the place of tax payment of a consolidated parent corporation that has the consolidated full controlling interest with the consolidated subsidiary corporation as set forth in Article 68-88, paragraph (15) of the Act or by the competent authority of the state where the head office or principal office of the foreign affiliate of the consolidated subsidiary corporation is located;

七 その他参考となるべき事項

(vii) other matters for reference.

（連結法人の国外関連者との取引に係る課税の特例に係る納税の猶予の申請書類）

(Application Documents for a Grace Period for Tax Payment Under the Special Provisions on Taxation of Transactions with the Foreign Affiliate of a Consolidated Corporation)

第二十二条の七十五 施行令第三十九条の百十二の二第三項に規定する財務省令で定めるものは、次に掲げる書類とする。

Article 22-75 The documents specified by Ministry of Finance Order, prescribed in Article 39-112-2, paragraph (3) of the Order for Enforcement, are the

following:

一 法第六十八条の八十八の二第一項の申立てをしたことを証する書類

(i) a document certifying that the objection set forth in Article 68-88-2, paragraph (1) of the Act has been filed;

二 施行令第三十九条の百十二の二第一項第一号に掲げる金額が、法第六十八条の八十八第十六項第一号に掲げる更正決定により納付すべき法人税の額であること及び前号の申立てに係る同条第十九項に規定する条約相手国との間の租税条約（法人税法第三十九条に規定する条約をいう。）に規定する協議の対象であることを明らかにする書類

(ii) a document showing that the amount listed in Article 39-112-2, paragraph (1), item (i) of the Order for Enforcement is the amount of corporation tax payable based on the reassessment or determination listed in Article 68-88, paragraph (16), item (i) of the Act, and that it is covered by the mutual agreement procedure prescribed in the tax convention (meaning the convention prescribed in Article 139 of the Corporation Tax Act) with the other Contracting State as prescribed in Article 68-88, paragraph (19) of the Act which pertains to the objection set forth in the preceding item;

三 施行令第三十九条の百十二の二第三項第四号に規定する場合に該当するときにあつては、供託書の正本、抵当権を設定するために必要な書類、保証人の保証を証する書面その他の担保の提供に関する書類

(iii) where the case prescribed in Article 39-112-2, paragraph (3), item (iv) of the Order for Enforcement applies, an authenticated copy of a certificate of deposit, the documents necessary for the establishment of the mortgage, a document certifying guarantee by the guarantor, and other documents concerning the provision of security.

(連結法人の国外支配株主等に係る負債の利子等の課税の特例の類似法人の総負債の額から控除する金額)

(Amount to Be Deducted from the Amount of Total Liabilities of Similar Corporations Under the Special Provisions on Taxation of the Interest on Liabilities Payable to the Foreign Controlling Shareholder of a Consolidated Corporation)

第二十二条の七十五の二 施行令第三十九条の百十三第十項に規定する財務省令で定める金額は、同項の総負債の額に係る事業年度又は連結事業年度終了の日における貸借対照表に計上されている次に掲げる金額のうちいずれか少ない金額とする。

Article 22-75-2 The amount specified by Ministry of Finance Order, prescribed in Article 39-113, paragraph (10) of the Order for Enforcement, is either of the amounts listed in the following as recorded in the balance sheet as of the end of the business year or the consolidated business year pertaining to the amount of total liabilities set forth in Article 39-113, paragraph (10) of the Order for Enforcement, whichever is smaller:

一 債券現先取引等（法第四十二条の二第一項に規定する債券現先取引及び法第六十六条の五第四項第八号に規定する現金担保付債券貸借取引をいう。以下この条において同じ。）に係る借入金（利子の支払の基因となるものに限る。以下この号において同じ。）の金額（当該債券現先取引等に係る借入金の金額が他の借入金の金額と区分されていない場合には、当該債券現先取引等に係る借入金の金額を含む勘定科目に計上されている金額）

(i) the amount of borrowings (limited to those which can be the cause of payment of interest; hereinafter the same applies in this item) for a bond transaction with a repurchase/resale agreement, etc. (meaning a bond transaction with a repurchase/resale agreement as prescribed in Article 42-2, paragraph (1) of the Act and a cash-secured bond lending transaction as prescribed in Article 66-5, paragraph (4), item (viii) of the Act; hereinafter the same applies in this Article) (in the case where the amount of borrowings for the bond transaction with a repurchase/resale agreement, etc. is not separated from the amount of other borrowings, the amount including the amount of borrowings for the bond transaction with a repurchase/resale agreement, etc. as recorded in the account title);

二 債券現先取引等に係る貸付金（利子の受取の基因となるものに限る。以下この号において同じ。）の金額（当該債券現先取引等に係る貸付金の金額が他の貸付金の金額と区分されていない場合には、当該債券現先取引等に係る貸付金の金額を含む勘定科目に計上されている金額）

(ii) the amount of loans (limited to those which can be the cause of receipt of interest; hereinafter the same applies in this item) for a bond transaction with a repurchase/resale agreement, etc. (in the case where the amount of loans for the bond transaction with a repurchase/resale agreement, etc. is not separated from the amount of other loans, the amount including the amount of loans for the bond transaction with a repurchase/resale agreement, etc. as recorded in the account title).

（連結法人に係る特定外国子会社等の留保金額の益金算入の場合の添付書類等）

(Documents to Be Attached for the Inclusion in Gross Profits of the Retained Income of the Specified Foreign Subsidiary of a Consolidated Corporation)

第二十二条の七十六 施行令第三十九条の百十六第一項第二号イに規定する税の負担として財務省令で定める基準は、百分の二十五の税率により課されることとした場合の税の負担とする。

Article 22-76 (1) The tax-burden base specified by Ministry of Finance Order, prescribed in Article 39-116, paragraph (1), item (ii), (a) of the Order for Enforcement, is a tax burden imposed at the tax rate of 25 percent.

2 法第六十八条の九十第五項に規定する財務省令で定める書類は、同項に規定する特定外国子会社等（以下この条において「特定外国子会社等」という。）に係る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) とする。

- (2) The documents specified by Ministry of Finance Order, prescribed in Article 68-90, paragraph (5) of the Act, are the documents listed in the following items which pertain to a specified foreign subsidiary, etc. as prescribed in Article 68-90, paragraph (5) of the Act (hereinafter referred to as the "specified foreign subsidiary, etc." in this Article) (in the case where the documents listed in those items are prepared by means of electronic or magnetic records (meaning records made in an electronic form, a magnetic form, or any other form not recognizable to human perception, which are used in information processing by computers; hereinafter the same applies in this paragraph) or where electronic or magnetic records containing the information to be stated in the documents listed in those items are prepared instead of preparing those documents, the documents stating the content of the information contained in these electronic or magnetic records):
- 一 法第六十八条の九十第五項に規定する貸借対照表及び損益計算書
 - (i) the balance sheet and profit and loss statement prescribed in Article 68-90, paragraph (5) of the Act;
 - 二 各事業年度の株主資本等変動計算書、損益金の処分に関する計算書その他これらに類するもの
 - (ii) a statement of changes in net assets, a statement on appropriation of profit and loss, and any other similar document for each business year;
 - 三 第一号に掲げるものに係る勘定科目内訳明細書
 - (iii) a statement classified by account title pertaining to the documents listed in item (i);
 - 四 施行令第三十九条の百十五第二項に規定する本店所在地国の法令により課される税に関する申告書で各事業年度に係るものの写し
 - (iv) a copy of the return form for each business year regarding a tax imposed under the laws and regulations of the state of the head office prescribed in Article 39-115, paragraph (2) of the Order for Enforcement;
 - 五 各事業年度終了の日における株主等（法人税法第二条第十四号に規定する株主等をいう。次号において同じ。）の氏名及び住所又は名称及び本店若しくは主たる事務所の所在地並びにその有する株式又は出資の数又は金額を記載した書類
 - (v) a document stating the names of shareholders, etc. (meaning shareholders, etc. as prescribed in Article 2, item (xiv) of the Corporation Tax Act; the same applies in the following item) as of the end of each business year and their domiciles or the location of their head offices or principal offices, as well as the number or amount of issued shares or capital contributions held

thereby;

六 各事業年度終了の日における法第六十八条の九十第五項に規定する連結法人に係る特定外国子会社等に係る施行令第三十九条の十六第五項第一号に規定する他の外国法人の株主等並びに同項第二号に規定する他の外国法人及び出資関連外国法人の株主等に係る前号に掲げる書類

(vi) a document listed in the preceding item concerning the shareholder, etc., as of the end of each business year, of the second foreign corporation as prescribed in Article 39-16, paragraph (5), item (i) of the Order for Enforcement which pertains to the specified foreign subsidiary, etc. of a consolidated corporation as prescribed in Article 68-90, paragraph (5) of the Act, and the shareholders, etc. of the second foreign corporation and of the foreign corporations related by capital contribution as prescribed in Article 39-16, paragraph (5), item (ii) of the Order for Enforcement, as of that day.

3 法第六十八条の九十二第五項及び第六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。

(3) The matters specified by Ministry of Finance Order, prescribed in Article 66-92, paragraph (5) and paragraph (6) of the Act, are the following:

一 特定外国子会社等の名称及びその本店又は主たる事務所の所在地

(i) the name of the specified foreign subsidiary, etc. and the location of its head office or principal office;

二 法第六十八条の九十二第一項に規定する個別課税済留保金額に係る外国法人税（法第六十八条の九十一第一項に規定する外国法人税をいう。）の額のうち法第六十八条の九十一第一項の規定により当該特定外国子会社等に係る連結法人が納付するものとみなされた外国法人税の額で同項の規定により法人税法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もの

(ii) any part of the amount of foreign corporation tax (meaning the foreign corporation tax prescribed in Article 68-91, paragraph (1) of the Act) pertaining to the individually taxed amount of retained income prescribed in Article 68-92, paragraph (1) of the Act, which was deemed to be payable by the consolidated corporation of the specified foreign subsidiary, etc. pursuant to the provisions of Article 68-91, paragraph (1) of the Act, and which was used as the basis for the calculation of the amount to be credited as provided for under Article 81-15, paragraphs (1) to (3) of the Corporation Tax Act pursuant to the provisions of Article 68-91, paragraph (1) of the Act;

三 その他参考となるべき事項

(iii) other matters for reference.

4 施行令第三十九条の百十五第七項の規定により同項に規定する連結確定申告書に添付する明細書は、法人税法施行規則別表九（四）、別表十一（一）から別表十一（二）まで、別表十二（十一）、別表十二（十二）、別表十三（一）から別表十三（三）まで、別表十三（五）、別表十四（三）及び別表十六（一）から別表十六

(五) までに定める書式に準じた書式による明細書とする。

(4) The detailed statements to be attached to a consolidated final return form prescribed in Article 39-115, paragraph (7) of the Order for Enforcement pursuant to the provisions of Article 39-115, paragraph (7) of the Order for Enforcement are detailed statements prepared in formats equivalent to the formats specified in Appended Table 9 (4), Appended Tables 11 (1) to 11 (2), Appended Table 12 (11), Appended Table 12 (12), Appended Tables 13 (1) to 13 (3), Appended Table 13 (5), Appended Table 14 (3), and Appended Tables 16 (1) to 16 (5) of the Regulation for Enforcement of the Corporation Tax Act.

(特殊関係株主等である連結法人に係る特定外国法人の留保金額の益金算入の場合の添付書類等)

(Documents to Be Attached for the Inclusion in Gross Profits of the Retained Income of the Specified Foreign Corporation of a Consolidated Corporation That Is a Specially-Related Shareholder)

第二十二條の七十六の二 法第六十八條の九十三の六第五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（電子的方式、磁氣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）とする。

Article 22-76-2 (1) The documents specified by Ministry of Finance Order, prescribed in Article 68-93-6, paragraph (5) of the Act, are the documents listed in the following items (in the case where the documents listed in those items are prepared by means of electronic or magnetic records (meaning records made in an electronic form, a magnetic form, or any other form not recognizable to human perception, which are used in information processing by computers; hereinafter the same applies in this paragraph) or where electronic or magnetic records containing the information to be stated in the documents listed in those items are prepared instead of those documents, the documents stating the content of the information contained in these electronic or magnetic records):

一 特定外国法人（法第六十八條の九十三の六第一項に規定する特定外国法人をいう。以下この項において同じ。）の同条第五項に規定する貸借対照表及び損益計算書

(i) the balance sheet and profit and loss statement prescribed in Article 68-93-6, paragraph (5) of the Act which pertains to a specified foreign corporation (meaning a specified foreign corporation prescribed in Article 68-93-6, paragraph (1) of the Act; hereinafter the same applies in this paragraph);

二 特定外国法人の各事業年度の株主資本等変動計算書、損益金の処分に関する計算書その他これらに類するもの

(ii) a statement of changes in net assets, a statement on the appropriation of profit and loss, and any other similar document for each business year of a specified foreign corporation;

三 第一号に掲げるものに係る勘定科目内訳明細書

(iii) a statement classified by account title pertaining to the documents listed in item (i);

四 特定外国法人の各事業年度の決算に基づく所得の金額につき施行令第三十九条の百十五第二項又は第三項の規定の例により計算する場合の同条第二項に規定する本店所在地国の法令により課される税に関する申告書で各事業年度に係るものの写し

(iv) a copy of the return form for each business year regarding a tax imposed under the laws and regulations of the state of the head office prescribed in Article 39-115, paragraph (2) of the Order for Enforcement in the case where the amount of income of a specific foreign corporation in its settlement of accounts for each business year is calculated by the same method as that prescribed in Article 39-115, paragraph (2) or paragraph (3) of the Order for Enforcement;

五 特殊関係内国法人（法第六十八条の九十三の六第二項第二号に規定する特殊関係内国法人をいう。以下この号において同じ。）の各事業年度終了の日における次に掲げる法人の株主等（法人税法第二条第十四号に規定する株主等をいう。次号において同じ。）の氏名及び住所又は名称及び本店若しくは主たる事務所の所在地並びにその有する次に掲げる法人に係る株式又は出資の数又は金額を記載した書類

(v) a document stating the names of shareholders, etc. (meaning shareholders, etc. as prescribed in Article 2, item (xiv) of the Corporation Tax Act; the same applies in the following item) of either of the following corporations as of the end of each business year of a specially-related domestic corporation (meaning a specially-related domestic corporation as prescribed in Article 68-93-6, paragraph (2), item (ii) of the Act; hereinafter the same applies in this item) and their domiciles or the location of their head offices or principal offices, as well as the number or amount of issued shares or capital contributions of either of the following corporations held thereby:

イ 特殊関係内国法人

(a) a specially-related domestic corporation;

ロ 施行令第三十九条の百二十の八第四項第一号に規定する株主等である外国法人並びに同項第二号に規定する株主等である法人及び出資関連法人

(b) a foreign corporation which is a shareholder, etc. as prescribed in Article 39-120-8, paragraph (4), item (i) of the Order for Enforcement, as well as a corporation which is a shareholder, etc. and foreign corporations related by capital contribution as prescribed in Article 39-120-8, paragraph (4), item (ii) of the Order for Enforcement;

六 特定外国法人の各事業年度終了の日における次に掲げる法人の株主等に係る前号に掲げる書類

(vi) the document listed in the preceding item which pertains to shareholders, etc. of either of the following corporations, as of the end of each business year of a specified foreign corporation:

イ 前号ロに掲げる法人

(a) the corporation listed in (b) of the preceding item;

ロ 施行令第三十九条の百二十の八第五項第三号に掲げる外国法人

(b) the foreign corporation listed in Article 39-120-8, paragraph (5), item (iii) of the Order for Enforcement.

2 前条第三項の規定は、法第六十八条の九十三の八第三項において準用する法第特十八条の九十二第五項及び第六項の規定を適用する場合について準用する。

(2) The provisions of paragraph (3) of the preceding Article apply mutatis mutandis where the provisions of Article 68-92, paragraph (5) and paragraph (6) of the Act as applied mutatis mutandis pursuant to Article 68-93-8, paragraph (3) of the Act are applied.

3 前条第四項の規定は、施行令第三十九条の百二十の九第四項において準用する施行令第三十九条の百十五第七項の規定を適用する場合について準用する。

(3) The provisions of paragraph (4) of the preceding Article apply mutatis mutandis where the provisions of Article 39-115, paragraph (7) of the Order for Enforcement as applied mutatis mutandis pursuant to Article 39-120-9, paragraph (4) of the Order for Enforcement apply.