

Corporation Tax Act (Limited to the provisions related to foreign corporations)

(Act No. 34 of March 31, 1965)

Part I General Provisions

Chapter II Taxpayer

(Taxpayer)

- Article 4 (1) A domestic corporation shall be liable to pay corporation tax pursuant to this Act; provided, however, that a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, shall be liable only where it conducts a profit-making business, it accepts the position of trustee of a trust subject to corporation taxation or it performs retirement pension services, etc. prescribed in Article 84 (1) (Calculation of the Amount of Retirement Pension Fund).
- (2) A foreign corporation shall be liable to pay corporation tax pursuant to this Act when it has domestic source income prescribed in Article 138 (Domestic Source Income) (limited to the domestic source income from a profit-making business in the case of a corporation in the public interest, etc. or association or foundation without juridical personality, which is a foreign corporation), when it accepts the position of trustee of a trust subject to corporation taxation or when it performs retirement pension services, etc. prescribed in Article 145-3 (Calculation of the Amount of Retirement Pension Fund in the case of Foreign Corporations).
- (3) Notwithstanding the provisions of the preceding two paragraphs, a public corporation shall not be liable to pay corporation tax.
- (4) An individual who accepts the position of trustee of a trust subject to corporation taxation shall be liable to pay corporation tax pursuant to this Act.

Chapter II-2 Consolidated Taxpayer

(Consolidated Taxpayer)

Article 4-2 Where a domestic corporation (limited to an ordinary corporation or a cooperative, etc.; excluding the corporations listed below) and other domestic corporation(s) (limited to ordinary corporations; excluding a corporation under liquidation proceedings, specific purpose company prescribed in Article 2 (3) of the Act on Securitization of Assets (Definitions), and any other corporation specified by a Cabinet Order) in which the former domestic corporation has a full controlling interest (meaning a relationship specified by a Cabinet Order

as a relationship whereby one party directly or indirectly holds the whole of the issued shares of or capital contributions to the other party (excluding the shares or capital contributions held by the other party); hereinafter the same shall apply in this Article) have all obtained approval from the Commissioner of the National Tax Agency for paying corporation tax via such controlling domestic corporation as taxpayer, these corporations shall pay corporation tax via the controlling domestic corporation as taxpayer pursuant to this Act:

- (i) Corporation under liquidation proceedings
- (ii) Corporation having a relationship with an ordinary corporation (excluding a foreign corporation) or cooperative, etc. in which such ordinary corporation or cooperative, etc. has a full controlling interest
- (iii) Any other corporation specified by a Cabinet Order

Chapter III Scope of Taxable Income, etc.

(Scope of Taxable Income of Foreign Corporations)

Article 9 A foreign corporation shall have corporation tax imposed on income for each business year with respect to income for each business year categorized as domestic source income listed in each item of Article 141 (Tax Base of Corporation Tax in the case of Foreign Corporations) for the category of foreign corporation listed in the relevant item.

(Exclusion from Taxation of Non-Profit-Making Business Income of Foreign Corporations in the Public Interest, etc.)

Article 10 Notwithstanding the provision of the preceding Article, a corporation in the public interest, etc. or association or foundation without juridical personality, which is a foreign corporation, shall not have corporation tax imposed on income for each business year with respect to the part of the income prescribed in the said Article which has not arisen from its profit-making business.

(Taxation on Retirement Pension Funds of Foreign Corporations Engaged in Retirement Pension Services, etc.)

Article 10-2 A foreign corporation which performs retirement pension services, etc. prescribed in Article 145-3 (Calculation of the Amount of Retirement Pension Fund in the case of Foreign Corporations) shall, in addition to corporation tax imposed pursuant to the provision of Article 9 (Scope of Taxable Income of Foreign Corporations), have corporation tax imposed on its retirement pension fund with respect to the retirement pension fund for each business year.

Part III Corporation Tax of Foreign Corporations
Chapter I Domestic Source Income

(Domestic Source Income)

Article 138 The term "domestic source income" as used in this Part means any of the following:

- (i) Income from a business conducted in Japan or from the utilization, holding or transfer of assets located in Japan (excluding the types of income falling under the next item to item (xi)) or any other income specified by a Cabinet Order as arising from sources within Japan
- (ii) Consideration received by a corporation which conducts a business that is mainly intended to provide personal services in Japan and is specified by a Cabinet Order, for the provision of the said personal services
- (iii) Consideration for the lending of real estate located in Japan, any right on real estate located in Japan or a right of quarrying pursuant to the provisions of the Quarrying Act (Act No. 291 of 1950) (including the establishment of superficies or a right of quarrying or any other act carried out for having another person use real estate, any right on real estate or right of quarrying), the establishment of a mining lease pursuant to the provisions of the Mining Act (Act No. 289 of 1950) or the lending of a vessel or aircraft to a resident prescribed in Article 2 (1)(iii) of the Income Tax Act (Definitions) or a domestic corporation
- (iv) Interest, etc. prescribed in Article 23 (1) of the Income Tax Act (Interest Income), which is listed in any of the following:
 - (a) Interest on Japanese national government bonds or Japanese local government bonds or bonds issued by a domestic corporation, all of which fall under the category of government or company bonds prescribed in Article 2 (1)(ix) of the Income Tax Act
 - (b) Interest on deposits or savings prescribed in Article 2 (1)(x) of the Income Tax Act which have been deposited with a business office, other office or any other equivalent thereto, located in Japan (hereinafter referred to as "business office" in this Article)
 - (c) Distribution of profit from a jointly managed money trust, bond investment trust or publicly offered bond investment trust (meaning a publicly offered bond investment trust prescribed in Article 2 (1)(xv)-3 of the Income Tax Act; hereinafter the same shall apply in (b) of the next item) which has been entrusted with a business office located in Japan
- (v) Dividend, etc. prescribed in Article 24 (1) of the Income Tax Act (Dividend Income), which is listed in any of the following:
 - (a) Dividend of surplus, dividend of profit, distribution of surplus or interest on funds prescribed in Article 24 (1) of the Income Tax Act which is

- received from a domestic corporation
- (b) Distribution of profit from an investment trust prescribed in Article 2 (1)(xii)-2 of the Income Tax Act (excluding a bond investment trust and a publicly offered bond investment trust) or a specified trust issuing a beneficiary certificate prescribed in Article 2 (xxix)(c) (Definitions) which has been entrusted with a business office located in Japan
 - (vi) Interest on a loan provided for a person who performs operations in Japan (including equivalents thereto), which pertains to the said operations (excluding interest specified by a Cabinet Order)
 - (vii) Any of the following royalties or considerations received from a person who performs operations in Japan, which pertain to the said operations:
 - (a) Royalty for an industrial property right or any other right concerning technology, a production method involving special technology or any other equivalent thereto, or consideration for the transfer thereof
 - (b) Royalty for a copyright (including right of publication, neighboring right, and any other equivalent thereto), or consideration for the transfer thereof
 - (c) Royalty for machinery, equipment or any other tool specified by a Cabinet Order
 - (viii) Monetary award for the advertisement of a business conducted in Japan, which is specified by a Cabinet Order
 - (ix) Pension received under a life insurance contract, casualty insurance contract or any other contract for a pension concluded via a business office located in Japan or via a person who acts as an agent for conclusion of contracts in Japan (including a surplus distributed or a refund paid under the relevant contract for a pension on or after the date of commencement of the payment of a pension, and a lump sum payment given in lieu of a pension under the said contract)
 - (x) Any of the following compensation money for benefits, interest, profit or margin profit:
 - (a) Compensation money for benefits listed in Article 174 (iii) of the Income Tax Act (Tax Base of Income Tax in the case of Domestic Corporations), which pertains to installment deposits that have been accepted by a business office located in Japan
 - (b) Compensation money for benefits listed in Article 174 (iv) of the Income Tax Act, which pertains to installments prescribed in the said item that have been accepted by a business office located in Japan
 - (c) Interest listed in Article 174 (v) of the Income Tax Act, which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan
 - (d) Interest listed in Article 174 (vi) of the Income Tax Act, which pertains to a contract prescribed in the said item that has been concluded via a

- business office located in Japan
- (e) Margin profit listed in Article 174 (vii) of the Income Tax Act, which pertains to deposits or savings that have been accepted by a business office located in Japan
 - (f) Margin profit listed in Article 174 (viii) of the Income Tax Act, which pertains to a contract prescribed in the said item that has been concluded via a business office located in Japan or via a person who acts as an agent for conclusion of contracts in Japan
 - (xi) Distribution of profit received under a silent partnership contract (including a contract specified by a Cabinet Order as being equivalent thereto) with respect to capital contributions to a person who conducts a business in Japan

(Domestic Source Income Subject to the Provisions of Tax Conventions)

Article 139 Where a convention for the avoidance of double taxation with respect to taxes on income that Japan has concluded contains provisions on domestic source income that are different from the provisions of the preceding Article, the domestic source income of a corporation that is subject to such convention shall, notwithstanding the said Article, be governed by the convention to the extent of such different provisions. In this case, where the convention contains provisions on domestic source income that can replace the provisions of items (ii) to (xi) of the said Article, with regard to the application of the part of this Act that relates to the matters prescribed in these items, any income treated as domestic source income under the convention shall be deemed to be the corresponding domestic source income listed in the relevant item.

(Details of Scope of Domestic Source Income)

Article 140 In addition to what is prescribed in the preceding two Articles, necessary matters concerning the scope of domestic source income shall be specified by a Cabinet Order.

Chapter II Corporation Tax on Income for Each Business Year
Section 1 Tax Base and Calculation Thereof

(Tax Base of Corporation Tax on Income for Each Business Year in the case of Foreign Corporations)

Article 141 The tax base of corporation tax imposed on a foreign corporation for income for each business year shall be the amount of income categorized as domestic source income listed in each of the following items for the category of foreign corporation listed in the relevant item.

- (i) A foreign corporation that has, in Japan, branch offices, factories or any

other fixed places for conducting a business which are specified by a Cabinet Order: All domestic source income

- (ii) A foreign corporation that has carried out construction, installation, assembly or any other work or provided services for directing and supervising such work (hereinafter referred to as "construction work, etc." in this item) in Japan for more than one year (excluding a foreign corporation that falls under the preceding item): Any of the following domestic source income
 - (a) Domestic source income listed in Article 138 (i) to (iii) (Domestic Source Income)
 - (b) Domestic source income listed in Article 138 (iv) to (xi), which is attributed to the business involving construction work, etc. that is conducted by the foreign corporation in Japan
- (iii) A foreign corporation that has, in Japan, a person who is authorized to conclude a contract on its behalf or any other person equivalent to such an authorized person specified by a Cabinet Order (hereinafter referred to as an "agent, etc." in this item) (excluding a foreign corporation that falls under item (i)): Any of the following domestic source income:
 - (a) Domestic source income listed in Article 138 (i) to (iii)
 - (b) Domestic source income listed in Article 138 (iv) to (xi), which is attributed to the business conducted by the foreign corporation in Japan via the said agent, etc.
- (iv) A foreign corporation other than one listed in the preceding three items: Any of the following domestic source income:
 - (a) Domestic source income listed in Article 138 (i) which has arisen from the utilization or holding of assets located in Japan or the transfer of real estate located in Japan, or any such income which is specified by a Cabinet Order
 - (b) Domestic source income listed in Article 138 (ii) and (iii)

(Calculation of the Amount of Income Categorized as Domestic Source Income)

Article 142 The amount of income of a foreign corporation categorized as domestic source income prescribed in the preceding Article shall be the amount calculated with respect to the said income categorized as domestic source income, pursuant to the provision of a Cabinet Order and in accordance with the provisions of Part II, Chapter I, Section 1, Subsection 2 to Subsection 10 (Calculation of the Amount of Income for Each Business Year of Domestic Corporations) (excluding Article 46 (Inclusion in Deductible Expenses of the Amount of Advanced Depreciation of Fixed Assets, etc. Acquired by Non-Contribution Partnerships Using Allotment Money) and Article 60-2 (Inclusion in Deductible Expenses of Dividends and the Like Made on the Basis of the

Volume of Business with Cooperatives, etc. Incurred by Cooperatives, etc.) as well as Subsection 5, Division 5 (Profit and Loss from Valuation of Assets in Market Value upon Commencement of Consolidated Taxation, etc.) and Division 6 (Profit and Loss from Transactions between Consolidated Corporations in the Business Year prior to Division, etc.))

Section 2 Calculation of Tax Amount

(Tax Rate for Corporation Tax on Income for Each Business Year in the case of Foreign Corporations)

- Article 143 (1) The amount of corporation tax imposed on an ordinary corporation or association or foundation without juridical personality, which is a foreign corporation, for income for each business year, shall be the amount calculated by multiplying the amount of income categorized as domestic source income prescribed in Article 141 (Tax Base of Corporation Tax in the case of Foreign Corporations) by a tax rate of 30 percent.
- (2) In the case referred to in the preceding paragraph, with regard to the amount of eight million yen per annum or less out of the amount of income categorized as domestic source income prescribed in Article 141 of an ordinary corporation whose amount of stated capital or amount of capital contributions is not more than 100 million yen at the end of each business year or which has no capital or investment at the end of each business year (excluding an ordinary corporation specified by a Cabinet Order as being equivalent to a mutual company prescribed in the Insurance Business Act) or of an association or foundation without juridical personality, the applicable tax rate shall be 22 percent notwithstanding the provision of the said paragraph.
- (3) The amount of corporation tax imposed on a corporation in the public interest, etc. which is a foreign corporation shall be the amount calculated by multiplying the amount of income categorized as domestic source income prescribed in Article 141 by a tax rate of 22 percent.
- (4) With regard to the application of paragraph (2) to a foreign corporation whose business year is less than one year, the phrase "amount of eight million yen per annum" in the said paragraph shall be deemed to be replaced with "amount calculated by dividing eight million yen by 12 and then multiplying the result by the number of months of the relevant business year."
- (5) The number of months set forth in the preceding paragraph shall be calculated according to the calendar; a fraction less than a month shall be counted as a month.
- (6) The provision of paragraph (2) shall not apply to a trust corporation prescribed in Article 4-7 (Application of This Act to Trust Corporations, etc.).

(Credit for Income Tax)

Article 144 The provisions of Article 68 (Credit for Income Tax in the case of Domestic Corporations) shall apply mutatis mutandis in the case where a foreign corporation receives, in each business year, payment of domestic source income listed in each item of Article 141 (Tax Base of Corporation Tax in the case of Foreign Corporations) for the category of foreign corporation listed in the relevant item, on which income tax shall be imposed pursuant to the provisions of the Income Tax Act (excluding a dividend, etc. listed in Article 161 (v) of the said Act (Dividend, etc. Received from Domestic Corporations) and which is specified by a Cabinet Order). In this case, the phrase "amount of income tax" in Article 68 (1) shall be deemed to be replaced with "amount of income tax (in the case of income tax collected pursuant to the provision of Article 212 (1) of the Income Tax Act (Withholding Liability Regarding Income of Nonresidents or Foreign Corporations) with respect to the consideration listed in Article 161 (ii) of the said Act (Domestic Source Income), the amount equivalent to a salary, remuneration or pension listed in Article 161 (viii) of the said Act that shall be deemed, pursuant to the provision of Article 215 of the said Act (Special Provisions for Withholding at Source of Salary, etc. Paid to Nonresidents for Providing Personal Services), to have been collected pursuant to the provision of Article 212 (1) of the said Act shall be deducted)"; the phrase "interest and dividend, etc." in Article 68 (2) shall be deemed to be replaced with "the relevant domestic source income."

Section 3 Filing of Return, Payment and Refund, etc.

(Filing of Return, Payment and Refund, etc.)

Article 145 (1) The provisions of Part II, Chapter I, Section 3 (Filing of Return, Payment and Refund, etc. of Corporation Tax on Income for Each Business Year of Domestic Corporation) shall apply mutatis mutandis to the filing of a return, payment, and refund as well as a request for reassessment pursuant to the provision of Article 23 (1) of the Act on General Rules for National Taxes (Request for Reassessment) with regard to corporation tax on income for each business year of a foreign corporation.

(2) In the case referred to in the preceding paragraph, each term or phrase listed in the middle column of the table below that appears in the provision listed in the left hand column of the same table shall be deemed to be replaced with the corresponding term or phrase listed in the right hand column of the same table.

Article 71(1) (Interim Return)	Ordinary corporation (excluding those under liquidation proceedings)	Ordinary corporation
	(the first business year after the establishment of an ordinary corporation which is a domestic corporation except where it is established through a qualified merger	(the business year that includes the day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) has fallen under any of the categories of foreign corporations listed in these items, the business year that includes the day on which an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) has commenced, in Japan, a business prescribed in Article 138(ii) (Consideration for Business of Providing Personal Services) (hereinafter referred to as a
	Or where there is no such amount	Or where there is no such amount, or where, within the said two-month period, an ordinary corporation which falls within the scope of foreign corporations listed in Article 141(i) to (iii) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to give a notification of tax agent pursuant to the provision of Article 117(2) of the Act on General Rules for National Taxes (Tax Agent) (hereinafter referred to as a "notification of tax agent") or an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) abolishes the personal services business conducted in Japan

Article 72(3) (Matters To be Stated in Interim Return Form in the Case of Provisional Settlement of Accounts)	(excluding...Article 58(2) and (6) (Requirements for Carryover of Loss Arising from Disaster in the Business Year When Blue Return Form Has Not Been Filed)	(excluding ...Article 58(2) and (6) (Requirements for Carryover of Loss Arising from Disaster in the Business Year When Blue Return Form Has Not Been Filed), Article 46 (Inclusion in Deductible Expenses of the Amount of Advanced Depreciation of Fixed Assets, etc. Acquired by Non-Contribution Partnerships Using Allotment Money) and Article 60-2 (Inclusion in Deductible Expenses of Dividends and the Like Made on the Basis of the Volume of Business with Cooperatives Incurred by Cooperatives, etc.)
	In Article 68(3) and (4) (Credit for Income Tax) and Article 69(16) (Credit for Foreign Tax), the term "final return form" shall be deemed to be replaced with "interim return form" ; in Article 69(17), the term "final return form" shall be deemed to be replaced with "interim return form" ; in Article 69(18), the term "final return form" shall be deemed to be replaced with "interim return form, final return form"	In Article 68(3) and (4) (Credit for Income Tax) as applied mutatis mutandis pursuant to Article 144 (Application Mutatis Mutandis to Foreign Corporations), the term "final return form" shall be deemed to be replaced with "interim return form"
Article 74(1)(Final Return)	Domestic corporation (excluding an ordinary corporation which is a domestic corporation under liquidation proceedings and a cooperative, etc. under liquidation proceedings)	Foreign corporation

	Within two months from the day following the end of each business year	Within two months from the day following the end of each business year (in the case where a corporation which falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to give a notification of tax agent or a corporation which falls under the category of foreign corporation listed in Article 141(iv) abolishes the personal services business conducted in Japan: by the day
	The preceding Section	Part III, Chapter II, Section 2
	Article 68 and Article 69 (Credit for Income Tax, etc.)	Article 68 (Credit for Income Tax) as applied mutatis mutandis pursuant to Article 144 (Application Mutatis Mutandis to Foreign Corporations)
Article 75(1) (Postponement of Due Date of Final Return) and Article 75-2(1) (Special Provisions for Postponement of Due Date of Final Return)	Return under the provision of paragraph (1) of the preceding Article	Return pursuant to the provision of paragraph (1) of the preceding Article (excluding returns to be filed in the case where a corporation which falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) ceases to fall under any of the categories of foreign corporations listed in these items due to the failure to give a notification of tax agent or a corporation which falls under the category of foreign corporation listed in Article 141(iv) abolishes the personal services business conducted in Japan)
Article 80(1) (Refund by Carryback of Loss)	Articles 68 to Article 70-2 (Tax Credit)	Article 68 (Credit for Income Tax) as applied mutatis mutandis pursuant to Article 144 (Application Mutatis Mutandis to Foreign Corporations)

Chapter III Corporation Tax on Retirement Pension Fund
Section 1 Tax Base and Calculation Thereof

(Tax Base of Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)

Article 145-2 The tax base of corporation tax imposed on a foreign corporation with respect to a retirement pension fund shall be the amount of the retirement pension fund for each business year.

(Calculation of the Amount of Retirement Pension Funds in the case of Foreign Corporations)

Article 145-3 The amount of a retirement pension fund for each business year that is managed by a foreign corporation which performs retirement pension services, etc. prescribed in Article 84 (1) (Calculation of the Amount of Retirement Pension Funds) shall be the amount calculated pursuant to the method of a Cabinet Order and in accordance with the provisions of the said Article to Article 86 (Calculation of the Amount of Retirement Pension Funds and Special Provisions Therefor).

Section 2 Calculation of Tax Amount

(Tax Rate for Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)

Article 145-4 The amount of corporation tax imposed on a foreign corporation with respect to a retirement pension fund shall be the amount calculated by multiplying the amount of the retirement pension fund for each business year by a tax rate of one percent.

Section 3 Filing of Return and Payment

(Filing of Return and Payment)

Article 145-5 The provisions of Part II, Chapter II, Section 3 (Filing of Return and Payment of Corporation Tax on Retirement Pension Funds in the case of Domestic Corporations) shall apply mutatis mutandis to the filing of a return and payment of corporation tax on retirement pension funds by a foreign corporation. In this case, the term "the preceding Article" in Article 88 (ii) (Interim Return on Retirement Pension Funds) shall be deemed to be replaced with "Article 145-4 (Tax Rate for Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)," and the phrase "Article 87 (Tax

Rate for Corporation Tax on Retirement Pension Funds)" in Article 89 (ii) (Final Return on Retirement Pension Funds) shall be deemed to be replaced with "Article 145-11 (Tax Rate for Corporation Tax on Retirement Pension Funds in the case of Foreign Corporations)."

Chapter IV Blue Return

(Blue Return)

Article 146 (1) The provisions of Part II, Chapter IV (Blue Return in the case of Domestic Corporations) shall apply mutatis mutandis to a final return form and interim return form, and a final return form for a retirement pension fund and interim return form for a retirement pension fund, all of which are filed by a foreign corporation, as well as an amended return form pertaining to any of such return forms.

(2) In the case referred to in the preceding paragraph, each term or phrase listed in the middle column of the table below that appears in the provision listed in the left hand column of the same table shall be deemed to be replaced with the corresponding term or phrase listed in the right hand column of the same table.

Article 122(2)(i)(Application for Approval of Filing Blue Return)	Business year that includes the date of establishment of an ordinary corporation or cooperative, etc., which is a domestic corporation	Business year that includes the day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141(i) to (iii) (Tax Base of Corporation Tax in the case of Foreign Corporations) has fallen under any of the categories of foreign corporations listed in these items, the business year that includes the day on which an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) has commenced a personal services business in Japan, or the business year that includes the day on which such ordinary corporation has earned domestic source income listed in Article 141(iv) other than the consideration listed in Article 138(ii) (Consideration for the Business of Providing Personal Services)
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	The said date	The day on which the corporation has fallen under the relevant category of foreign corporation, has commenced the relevant business or has earned the relevant income
Article 122(2)(ii)	The day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, has commenced a profit-making business	The day on which a corporation in the public interest, etc. or association or foundation without juridical personality, which is a domestic corporation, has earned domestic income listed in each item of Article 141 for the category of foreign corporation listed in the relevant item, which has arisen from a profit-making business
Article 122(2)(iii)	Date of establishment of an ordinary corporation or cooperative, etc. which is a domestic corporation	The day on which an ordinary corporation that falls within the scope of foreign corporations listed in Article 141(i) to (iii) has fallen under any of the categories of foreign corporations listed in these items, the day on which an ordinary corporation which falls under the category of foreign corporation listed in Article 141(iv) has commenced a personal services business in Japan, or the day on which such ordinary corporation has earned domestic source income listed in Article 141(iv) other than the consideration listed in Article 138(ii)
	The day on which the corporation has commenced a profit-making business	The day on which the corporation has earned domestic income listed in each item of Article 141 for the category of foreign corporation listed in the relevant item, which has arisen from a profit-making business

	The date of establishment	The day on which the corporation has fallen under the relevant category of foreign corporation, has commenced the relevant business or has earned the relevant income
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Chapter V Reassessment and Determination

(Reassessment and Determination)

Article 147 The provisions of Article 130 to Article 132-2 (Reassessment and Determination in the case of Domestic Corporations), Article 133 (Refund of Income Tax, etc. by Reassessment Pertaining to Final Return or Consolidated Final Return) and Article 134 (Refund of Interim Payment by Reassessment or Determination Pertaining to Final Return or Consolidated Final Return) shall apply mutatis mutandis to the reassessment or determination of corporation tax on a foreign corporation's income for each business year, and corporation tax on a foreign corporation's retirement pension fund.