

Notification about Becoming Foreign Ordinary Corporation

税務署受付印

外国普通法人となった旨の届出書

※整理番号

| | | | |
|--|--|---|--|
| Date of submission 平成 年 月 日 | | (フリガナ) Corporate name, etc. 法人名等 | |
| District Director of Tax Office 税務署長殿 | | Postal code 〒 | |
| Date or expected date of commencement of the business performed in Japan 国内において行う事業を開始した日又はその開始予定日 平成 年 月 日 | | Location of the head office or principal office 〒 | |
| Business year 事業年度 自 月 日 至 月 日 | | Place of Tax payment 〒 Tel 電話() - | |
| Objectives and type of business performed in Japan 国内において行う事業の目的及び種類 | | (フリガナ) Representative's name 責任者氏名 | |
| Date of commencement of the management, etc. of assets or provision of personal services in Japan 国内において資産の運用等を行うこととなった日又は人的役務の提供を行うこととなった日 平成 年 月 日 | | Representative's address 〒 | |
| Business year 事業年度 自 月 日 至 月 日 | | Tel 電話() - | |
| Type and location of assets in Japan 国内にある資産の種類及び所在地 | | Seal | |
| Type and location of assets in Japan 国内にある資産の種類及び所在地 | | Type and location of assets in Japan 種類 所在地 Type Location | |
| Offices in Japan 国内にある事務所等 | | Attached documents 添付書類 | |
| Remarks (備考) | | 1. Japanese translation of the articles of incorporation, etc. 2. A certificate of the registered matters (certificate of full registry records) or a transcript of a registry 3. Balance sheet and inventory of property 4. A document containing the outline of the business | |
| Submission of the Notification of Establishment of a Salary-Paying Office 「給与支払事務所等の開設届出書」の提出の有無 | | 有・無 Yes・No | |

| | | | |
|---------|----|--|------|
| 税理士署名押印 | | Certified public tax accountant's signature and seal | |
| ※税務署処理欄 | 部門 | 決算期 | 業種番号 |
| | | 入力 | 名簿 |
| | | 通信日付印 | 年月日 |
| | | | 確認印 |

(規格A4)

Guidelines for Filling in the Notification about Becoming Foreign Ordinary Corporation

When a corporation has become foreign ordinary corporation having permanent establishment in Japan, commenced any business of providing personal services in Japan, or come to acquire any consideration arising from the management, ownership or transfer of assets in Japan or lease of real estate, etc., such foreign ordinary corporation is required to submit the Notification about Becoming Foreign Ordinary Corporation to the competent district director having jurisdiction over the tax payment place within two months from the date of acquisition of the status, date of commencement of business or date of acquisition of consideration. Please prepare this Notification referring to the following guidelines for filling in the Notification and submit it with attached documents.

1. Number of Notifications to be submitted and attached documents

Submit two Notifications with the following attached documents to the competent district director having jurisdiction over the tax payment place (the place entered in accordance with the “2. How to fill in each column” below).

- (1) Japanese translations of the articles of incorporation, articles of endowment, rules, constitutions or any equivalent thereto
- (2) In the case where the office, place of business or any equivalent thereto in Japan has been registered, a certificate of registered matters (certificate of full registry records) or a transcript of a registry for such office.
- (3) The balance sheet and inventory of assets for the business performed in Japan or assets in Japan as of the date of acquisition of permanent establishment in Japan, commencement of a business of providing personal services in Japan or acquisition of consideration arising from the management, ownership or transfer of assets in Japan or lease of real estate, etc. as well as balance sheet of such foreign ordinary corporation for the business year preceding the business year to which the aforementioned date belongs.
- (4) A document containing the outline of the business conducted in Japan

2. How to fill in each column

(1) Fill in “Place of Tax payment” as follows:

- A. A foreign corporation having permanent establishment in Japan (stipulated in Item 1 through 3 of Article 141 of the Corporation Tax Act) must enter the location of its principal office, place of business or any equivalent thereto in Japan.
- B. Any corporation that does not fall under A. above and receive consideration for lease of real estate, etc. (excluding lease of vessels or aircrafts) must enter the location of principal assets subject to lease, etc.
- C. Any corporation that falls under neither A. nor B. above must enter the location selected for filing, making a request or any other act related to corporation tax.

(2) In “Representative’s name,” enter the name of the person responsible for business performed in Japan or management of assets in Japan. In “Representative’s address,” enter the address of such responsible person.

(3) In “Business year,” enter the business year of the relevant foreign ordinary corporation.

(4) In “Objectives and type of business performed in Japan,” enter the detailed objectives and type of the business performed in Japan.

(5) In “Offices in Japan,” enter the name and location of offices and place of business in Japan other than the principal office and place of business.

(6) In “Date of commencement of the management, etc. of assets or provision of personal services in Japan,” any corporation other than foreign corporations performing their business with permanent establishment in Japan is required to enter the date on which such corporation acquired assets in Japan or commenced to provide personal services.

(7) In “Type and location of assets in Japan,” foreign ordinary corporations are required to enter the type and location of their assets in Japan.

(8) In “Submission of the Notification of Establishment of a Salary-Paying Office,” mark either “Yes” or “No” with ○. (Including the cases where the Notification has already been submitted.)

(Notes) If you have established any office or place of business that handles payments of salary, etc., you are required to submit the Notification of Establishment of a Salary-Paying Office to the competent district director having jurisdiction over the location of such office or place of business within one month from the date of establishment of such office or place of business.

(9) In “Attached documents,” mark the documents attached to this Notification with ○.

(10) If this Notification is prepared by a certified public tax accountant or a tax accountant corporation, such certified tax accountant, etc. is required to place his/her signature and seal in “Certified public tax accountant’s signature and seal.”

(11) Do not fill in the columns marked with ✖.

3. Matters to be noted

○ Indication of the name of a trust subject to corporation taxation

If a trustee of the trust subject to corporation taxation stipulated in Item 29-2 of Article 2 of the Corporation Tax Act submits any application, etc. to the district director under the provisions of national tax laws, such trustee must indicate the name of a trust subject to corporation taxation together with the corporate name or personal name of trustee in the column “Corporate name, etc.” on the application form, etc.