

Notification about Becoming Foreign Ordinary Corporation

外国普通法人となった旨の届出書

※整理番号

2通提出
(添付書類含む)

税務署受付印

令和 年 月 日 Date of submission 税務署長殿 District Director of Tax Office	納税地	〒 Postal code Place of Tax payment Tel 電話() -
	本店又は主たる事務所の所在地	Location of the head office or principal office
	所在国	Country
	(フリガナ) 法人名等	Corporate name, etc.
	法人番号	Corporate number
	(フリガナ) 責任者氏名	Representative's name Seal
	責任者住所	〒 Representative's address Tel 電話() -

Submit two Notifications (including attached documents)

Date or expected date of commencement of the business

新たに外国普通法人となったので届け出ます。

I hereby give notification that the corporation has become foreign ordinary corporation.

Date or expected date of commencement of the business

法人税法第141条各号に定める国内源泉所得に係る事業	事業を開始した日又はその開始予定日	Year Month Day 令和 年 月 日	法人税法第141条各号に定める国内源泉所得に係る資産	資産を有することとなった日	Year Month Day 令和 年 月 日
	事業年度	From To 自 月 日 至 月 日	事業年度	From To 自 月 日 至 月 日	From To 自 月 日 至 月 日
事業の目的及び種類	To	Business year	資産の種類及び所在地	種類	To 所在地 To
				Type	Location
Remarks (備考)	Attached documents		添付書類	1 定款等の和訳文 2 その他 ()	
	「給与支払事務所等の開設届出書」の提出の有無 Yes・No 有・無			1. Japanese translation of the articles of incorporation, etc. 2. Other ()	

Objectives and type of business
Business pertaining to domestic source income stipulated in each item of Article 141 of the Corporation Tax Act

Assets pertaining to domestic source income stipulated in each item of Article 141 of the Corporation Tax Act

Submission of the Notification of Establishment of a Salary-Paying Office

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	番号	入力簿	通信日付印	年月日	確認印
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規格 A 4 ()

Guidelines for Filling in the Notification about Becoming Foreign Ordinary Corporation

When a corporation has become foreign ordinary corporation having permanent establishment, or when foreign ordinary corporation not having permanent establishment has commenced any business of providing personal services in Japan or come to acquire domestic source income, such as income arising from the management, ownership or transfer of assets in Japan or any consideration arising from 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 permanent establishment, date of commencement of business or date of acquisition of income or 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 translated in Japanese 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): The articles of incorporation, articles of endowment, rules, constitutions or any equivalent thereto.

2. How to fill in each column

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

- A. A foreign corporation having permanent establishment must enter the location of its principal office, place of business or any equivalent thereto concerning business activities conducted through the permanent establishment.
- 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 "Location of the head office or principal office," enter the location of the head office or principal office outside Japan.

(3) In "Country," enter the name of the country where the head office or principal office is located

(4) In "Corporate number," enter the corporate number (13-digit number).

It is not necessary to enter the corporate number if it has not been assigned at the time of the submission date.

(5) In "Representative's name," enter the name of the person responsible for management or administration of business or assets pertaining to domestic source income specified in each item of Article 141 of the Corporation Tax Act. In "Representative's address," enter the address of such responsible person.

(6) In "Business year," enter the business year of the relevant foreign ordinary corporation.

If the start date of the business year is different between the first and next business years, such as when business was started in the middle of the first business year, enter the first year and the next year respectively.

(7) In "Date or expected date of commencement of the business," enter the date or expected date of commencement of the business pertaining to domestic source income specified in each item of Article 141 of the Corporation Tax Act.

(8) In "Objectives and type of business," concretely enter the objectives and type of business pertaining to domestic source income specified for in each item of Article 141 of the Corporation Tax Act.

(9) In "Date on which the assets are acquired," enter the date on which the assets are acquired pertaining to domestic source income specified in each item of Article 141 of the Corporation Tax Act.

(10) In "Type and location of assets," enter the type and location of assets pertaining to domestic source income specified in each item of Article 141 of the Corporation Tax Act.

(11) 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.

(12) In "Attached documents," mark the documents attached to this Notification with .

(13) 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."

(14) 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. If the trustee is an individual, "Representative's name" and "Representative's address" are deemed to be replaced with "Name" and "Address."