

Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax

源泉所得税の納期の特例の承認に関する申請書



Date of submission
令和 年 月 日

※整理番号
Postal code

住所又は本店の所在地
Address or location of the head office

Tel 電話
Personal or corporate name

氏名又は名称
*If you are a sole proprietor, entry of your individual number is not required.

法人番号
Corporate number

District Director of Tax Office
税務署長殿
代表者氏名
Representative's name

Seal

Regarding the Salary-Paying Office, etc. listed below, I hereby apply for approval of special provision for due date for withholding income tax under Article 216 of the Income Tax Act.

次の給与支払事務所等につき、所得税法第 216 条の規定による源泉所得税の納期の特例についての承認を申請します。

Matters concerning the Salary-Paying Office, etc.

給与支払事務所等の所在地
※ 申請者の住所(居所)又は本店(主たる事務所)の所在地と給与支払事務所等の所在地とが異なる場合に記載してください。
Location of the Salary-Paying Office, etc.
※ Fill in this column if the location of the Salary-Paying Office, etc. is different from the applicant's address (residence) or the head office (principal office).

Tel 電話
Number of persons receiving salary

申請の日前6か月間の各月末の給与の支払を受ける者の人員及び各月の支払金額 〔外書は、臨時雇用者に係るもの〕	月区分	支給人員	支給額
	Month category	Excluding	Amount paid
〔Enter the number of or amount paid to temporary employees in the space following "excluding."〕	Year	Persons	Yen
	年 月	人	円
	年 月	外 人	円
	年 月	外 人	円
	年 月	外 人	円
	年 月	外 人	円
	年 月	外 人	円

Number of persons receiving salary at the end of each month during six months preceding the date of application and the amount paid
〔Enter the number of or amount paid to temporary employees in the space following "excluding."〕

1. If you have any national tax arrears or have recently delayed tax payment considerably for an unavoidable reason, describe the reason in detail.
2. If your approval of special provision for due date has been cancelled within one year preceding the date of application, enter the date of cancellation.

1 現に国税の滞納があり又は最近において著しい納付遅延の事実がある場合で、それがやむを得ない理由によるものであるときは、その理由の詳細
2 申請の日前1年以内に納期の特例の承認を取り消されたことがある場合には、その年月日

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	名簿	通信日付印	年月日	確認印
---------	----	-----	------	----	----	----	-------	-----	-----

Guidelines for Filling in the Application for Approval Made in Relation to the Special Provision for Due Dates for Withholding Income Tax

1. Special provision for due dates for withholding income tax

- (1) The special provision for due date for withholding income tax may be applied to a withholding agent that paid salaries to fewer than 10 employees on a regular basis.

(Notes) The term “on a regular basis” means that the number of employees is nine or less in an ordinary state. If any temporary employee is recruited in a busy period, etc., the number of employees excluding such temporary employee must be nine or less.

- (2) If a withholding agent as set forth in (1) above intends to apply for these special provisions, such agent must submit an application to the competent district director and obtain his/her approval.

(Notes) If no notice of approval or denial of the application has been received from the district director by the last day of the month following the month in which the Application was submitted, the special provision shall be deemed to have been approved at the end of the month following the month in which the Application was submitted and shall apply to tax payments made in the second month following the month in which the application was submitted.

(Example) If the Application is submitted in February

(Salary, etc.)	(Payment due date)
Paid in February	March 10
Paid in March through June	July 10

- (3) These special provisions apply only to withholding income tax and special income tax for reconstruction that are listed below.

So, even if the withholding agent who was applied for the special provision, for income tax and special income tax for reconstruction withheld from any income other than the following income must be paid in accordance with ordinary cases by the 10th day of the month following the month in which such income is paid.

A. Income tax and special income tax for reconstruction withheld from salary, etc. and retirement allowance, etc. (including salary, etc. and retirement allowance, etc. paid to non-residents)

B. Income tax and special income tax for reconstruction withheld from remuneration and fees paid for the services provided by lawyers (including registered foreign lawyers), judicial scriveners, real estate surveyors, certified public accountants, certified tax accountants, social insurance labor consultants, patent attorneys, marine procedure commission agents, surveyors, architects, real estate appraisers, professional engineers, accountants, junior accountants, management consultants (including those providing guidance for improvement of corporate management), junior surveyors, architectural agents (including those who are not an architectural agent but are engaged in submitting or preparing an application form concerning architecture or performing such procedure on behalf of another person), junior real estate appraisers, fire damage appraisers, vehicle damage appraisers (those who are engaged in calculation of or investigation on the calculation of loss and damage caused in connection with an accident covered by damage insurance for vehicles or construction machines) or junior professional engineers (including those who are not a professional engineer or junior professional engineer but are engaged in the same operations as the operations performed by professional engineers)

- (4) If these special provisions apply, the withholding income tax and special income tax for reconstruction must be paid by the following payment due date:

(Salary, etc.)	(Payment due date)
Paid in January through June	July 10
Paid in July through December	January 20 of the following year

- (5) If an employer approved for the special provision for due date has come to always have 10 or more employees receiving salary, etc., such employer must notify the competent district director of such matter without delay.

⊙ Attention

These special provisions may not be approved for a withholding agent who has failed to perform or significantly delayed tax payment. In addition, note that if you fail to perform or delayed tax payment, approval of the special provisions may be cancelled.

2. How to fill in each column

- (1) In “Address or location of the head office,” enter the address (residence) or location of the head office (principal office) of the applicant. In “Personal or corporate name,” enter the personal name or corporate name of the applicant. In “Corporate number,” enter the corporate number of the applicant (excluding individuals). In the case of corporations, enter the name of its representative in “Representative’s name.”
- (2) “Location of the salary-paying office, etc.,” must be entered if the location of the Salary-Paying Office is different from the applicant’s address (residence) or location of the head office (principal office).
- (3) In “Number of persons receiving salary at the end of each month during six months preceding the date of application and the

amount paid,” enter the number of employees at the end of each month during six months preceding the date of application and the amount of salary paid in each month.

In this case, if any temporary employee was recruited, enter the number of such employees in the space following “excluding” in the column “Number of persons receiving salary” as well as the amount of salary paid in the space following “excluding” in the column “Amount paid.”

- (4) You are required to fill in the column “1. If you have any national tax arrears or have recently delayed tax payment considerably for an unavoidable reason, describe the reason in detail” and “2. If your approval of special provision for due date has been cancelled within one year preceding the date of application, enter the date of cancellation” only if it applies.
- (5) If this Notification is prepared by a certified 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.”
- (6) Do not fill in the columns marked with ✖.

3. Matters to be noted

○ Indication of the name of corporate taxable trust

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 “Personal or corporate name” on the application form, etc.