

振替国債、振替地方債及び特定振替社債等の利子並びに振替割引債の差益金額等の課税の特例に関する組合等異動届出書  
Notification Form for Amendment concerning Withholding Tax Exemption based on the Special Taxation Measures Law on Partnership or Trust

税務署長殿      To: The District Director of      Tax Office      Date      年      月      日

特例対象組合又は特例対象信託の業務執行者等の住所等(注 1) Address of the Operating Partner or Trustee(Note 1)	
特例対象組合又は特例対象信託の業務執行者等の氏名又は名称 Name of the Operating Partner or Trustee	
個人番号又は法人番号 Individual Number or Corporate Number (個人番号又は法人番号を有する場合のみ記入) (Limited to cases of a holder)	
特例対象組合又は特例対象信託の名称 Name of the Partnership or Trust	
特例対象組合又は特例対象信託の事務所等所在地 Address of the Partnership or Trust	

下記の事項につき異動がありましたので、租税特別措置法第 5 条の 2 第 12 項（第 5 条の 3 第 9 項及び第 41 条の 13 の 3 第 12 項において準用する場合を含む。）及び租税特別措置法施行規則第 3 条の 18 第 15 項（第 3 条の 19 第 15 項及び第 19 条の 7 第 15 項において準用する場合を含む。）の規定により届け出ます。

また、別紙記載の当該組合又は信託のすべての組合員等は、下記の特定振替機関等又は適格外国仲介業者から（☐振替国債、☐振替地方債及び振替社債等、☐特定振替割引債）の振替記載等を受けている非居住者又は外国法人であり、非課税適用申告書を提出しております。

We hereby file the amendment to the Application Form for Withholding Tax Exemption based on the Act on Special Measures Concerning Taxation Article 5-2, Paragraph12 (including the case applied under Paragraph 9 of Article 5-3 and Paragraph 12 of Article 41-13-3) and the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation Article 3-18, Paragraph 15(including the case applied under Paragraph 15 of Article 3-19 and Paragraph 15 of Article 19-7) and the relevant regulations thereunder, with regard to Japanese Government Bonds recorded in an account established in the Bank of Japan Book-entry System or the Japan Securities Depository Center Book-entry System through a Specified Book Entry Transfer Institution, etc. or Qualified Foreign Intermediary(QFI) stated as below.

We hereby also confirm that all partners of the partnership or beneficial owners of the trust listed on the Attachment are non-resident individuals or foreign corporations that have tax-exempt accounts to record (☐Japanese Government Bonds, ☐Japanese Local Government Bonds and Japanese Corporate Bonds, etc, ☐Discount Japanese Bonds Government Bonds and ☐Discount Japanese Local Government bonds and Discount Japanese Corporate Bonds, etc.) through a Specified Book Entry Transfer Institution, etc. or a Qualified Foreign Intermediary (QFI), and have submitted an application form for tax exemption.

異動事項 Descriptions of Amendments	異動前 Before Amendment	異動後 After Amendment	変更をした年月日 Date of Modification

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(注 2) Name of the Specified Book Entry Transfer Institution, etc. or specified foreign branch of the QFI (Note 2)		適格外国仲介業者の特定国外営業所等（の長）の受理日付 Date of receipt by the qualified person at the QFI's specified foreign branch

組合等届出書の提出年月日 Submission Date of initial Notification Form for Withholding Tax Exemption based on the Act on Special Measures Concerning Taxation on Partnership or Trust	年            月            日 Date	特定国外営業所等が確認した確認書類の名称 Name of the ID Document by which the QFI's specified foreign branch identified the filing party	特定振替機関等の 受理日付 Date of receipt by the Specified Book Entry Transfer Institution, etc.
摘要(注 3) Remarks (Note 3)			

(注 1) 提出をする者が非居住者である場合には、当該非居住者の(日本国外の)住所地又は居所地。  
 提出をする者が外国法人である場合には、当該外国法人の(日本国外の)本店又は主たる事務所の所在地。  
 (注 2) 租税特別措置法第 5 条の 2 第 19 項に規定する信託の特定受託者である場合は、当該特定受託者の営業所等の名称を記載する。  
 (注 3) 提出をする者が日本国内に居所又は恒久的施設)を有する非居住者である場合には「住所等」欄には居所地又はPEの所在地を、「摘要」欄に(日本国外の)住所地又は居所地を記載する。  
 提出をする者が日本国内にPE(恒久的施設)を有する外国法人である場合には「住所等」欄にはPEの所在地を、「摘要」欄に(日本国外の)外国法人の本店又は主たる事務所の所在地を記載する。

(Note 1) In the case where the filing party is a nonresident individual, the domicile or residence (outside Japan) of the nonresident individual.  
 In the case where the filing party is a foreign corporation, the place (outside Japan) of the head office or the main office of the foreign corporation is to be filled in.  
 (Note 2) In the case of the Specified Trustee prescribed in the Act on Special Measures Concerning Taxation Article5-2, Paragraph19, Name of the Specified Trustee is to be filled in.  
 (Note 3) in the case where the filing party is a nonresident individual which has his/her residence or permanent establishment in Japan, the address of his/her residence or permanent establishment is to be filled in "Address of the Operating Partner or Trustee", and the domicile or residence (outside Japan) of the nonresident individual is to be filled in "Remarks".  
 In the case where the filing party is a foreign corporation which has a permanent establishment in Japan, the address of its permanent establishment is to be filled in "Address of the Operating Partner or Trustee", and the place (outside Japan) of the head office or the main office of the foreign corporation is to be filled in "Remarks".

## 別紙 1 ・異動前 Attachment 1: Before Amendment

特例対象組合又は特例対象信託の名称  
Name of the Partnership or Trust

	氏名又は名称 Name of partner or beneficial owner	住所等 Address of partner or beneficial owner	損益分配割合等 A profit and loss distribution ratio ,etc.	非課税適用申告書の提出の有無 Having submission of or not of the Application Form for Withholding Tax Exemption based on the Act on Special Measures Concerning Taxation Article 5-2, Paragraph 1, Article 5-3, Paragraph 1 and Article 41-13-3, Paragraph 1	
				有 Having	無 Not Having
1				<input type="checkbox"/>	<input type="checkbox"/>
2				<input type="checkbox"/>	<input type="checkbox"/>
3				<input type="checkbox"/>	<input type="checkbox"/>
4				<input type="checkbox"/>	<input type="checkbox"/>
5				<input type="checkbox"/>	<input type="checkbox"/>
6				<input type="checkbox"/>	<input type="checkbox"/>
7				<input type="checkbox"/>	<input type="checkbox"/>
8				<input type="checkbox"/>	<input type="checkbox"/>
9				<input type="checkbox"/>	<input type="checkbox"/>
10				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>

## 別紙 2 ・ 異動後 Attachment 2: After Amendment

特例対象組合又は特例対象信託の名称  
Name of the Partnership or Trust

	氏名又は名称 Name of partner or beneficial owner	住所等 Address of partner or beneficial owner	損益分配割合等 A profit and loss distribution ratio ,etc.	非課税適用申告書の提出の有無 Having submission of or not of the Application Form for Withholding Tax Exemption based on the Act on Special Measures Concerning Taxation Article 5-2, Paragraph 1, Article 5-3, Paragraph 1 and Article 41-13-3, Paragraph 1	
				有 Having	無 Not Having
1				<input type="checkbox"/>	<input type="checkbox"/>
2				<input type="checkbox"/>	<input type="checkbox"/>
3				<input type="checkbox"/>	<input type="checkbox"/>
4				<input type="checkbox"/>	<input type="checkbox"/>
5				<input type="checkbox"/>	<input type="checkbox"/>
6				<input type="checkbox"/>	<input type="checkbox"/>
7				<input type="checkbox"/>	<input type="checkbox"/>
8				<input type="checkbox"/>	<input type="checkbox"/>
9				<input type="checkbox"/>	<input type="checkbox"/>
10				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>
...				<input type="checkbox"/>	<input type="checkbox"/>