

【記録例1】

特定多国籍企業グループであるKokuzeiグループの最終親会社であるKokuzei Industrial Holdings, Inc.が新規で国別報告事項を提供する場合

(1) 前提条件

- ・ Kokuzei Industrial Holdings, Inc.は、新規で下記(2)から(5)の内容の国別報告事項を提供する。
- ・ Kokuzeiグループは、4つの構成会社等で構成されている。
- ・ 4つの構成会社等とは、①Kokuzei Industrial Holdings, Inc.(日本:最終親会社)、②Kokuzei Industrial Corporation, Inc.(日本)、③Kokuzei Industrial USA, Ltd.(米国)、④Kokuzei Industrial Thailand, Ltd.(タイ)、である。
- ・ 日本の会計基準に基づき国別報告事項を作成することを「追加情報」に記録する。

(2) 表1 「居住地国等における収入金額、納付税額等の配分及び事業活動の概要」

表1 居住地国等における収入金額、納付税額等の配分及び事業活動の概要
Table 1. Overview of allocation of income, taxes and business activities by tax jurisdiction

多国籍企業グループ名 Name of the MNE group : Kokuzei group										
対象事業年度 Fiscal year concerned : 2017										
使用通貨 Currency used : JPY										
居住地国等 Tax Jurisdiction	収入金額 Revenues			税引前当期利益 (損失)の額 Profit (Loss) before Income Tax	納付税額 Income Tax Paid (on Cash Basis)	発生税額 Income Tax Accrued - Current Year	資本金の額 Stated Capital	利益剰余金の額 Accumulated Earnings	従業員の数 Number of Employees	有形資産(現金及 び現金同等物を除 く)の額 Tangible Assets other than Cash and Cash Equivalents
	非関連者 Unrelated Party	関連者 Related Party	合計 Total							
Japan	37,965,589,498	100,583,654,522	138,549,244,020	23,252,793,548	7,270,782,192	7,870,782,192	26,000,000,000	72,150,798,408	10,679	119,746,014,522
United States of America	4,227,100,663	14,280,177,253	18,507,277,916	2,171,659,030	694,930,890	748,615,155	848,601,523	17,381,900,515	880	15,601,946,927
Thailand	15,033,019,653	265,878,062	15,298,897,715	702,572,338	178,616,539	192,662,007	286,527,017	9,076,298,161	684	13,927,018,628

(3) 表2 「居住地国等における多国籍企業グループの構成会社等一覧」

表2 居住地国等における多国籍企業グループの構成会社等一覧
Table 2. List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

		多国籍企業グループ名 Name of the MNE group : Kokuzei Group													
		対象事業年度 Fiscal year concerned : 2017		主要な事業活動 Main business activity(ies)											
居住地国等 Tax Jurisdiction	居住地国等に所在 する構成会社等 Constituent Entities Resident in the Tax Jurisdiction	居住地国等が構成 会社等の所在地と 異なる場合の居住 地国等 Tax Jurisdiction of Organisation or Incorporation if Different from Tax Jurisdiction of Residence	研究開発 Research and Development	知的財産の保有 又は管理 Holding or Managing Intellectual Property	購買又は調達 Purchasing or Procurement	製造又は生産 Manufacturing or Production	販売、マーケティング 又は物流 Sales, Marketing or Distribution	管理、運営又はサポー ター・サービス Administrative, Management or Support Services	非関連者への 役務提供 Provision of Services to Unrelated Parties	グループ内金融 Internal Group Finance	規制金融サービス Regulated Financial Services	保険 Insurance	株式・その他の持 分の保有 Holding Shares or Other Equity Instruments	休眠会社 Dormant	その他 Other
	2.Kokuzei Industrial Corporation, Inc.				✓	✓	✓								
United States of America	1.Kokuzei Industrial USA, Ltd.		✓				✓		✓						
Thailand	1.Kokuzei Industrial Thailand, Ltd.				✓	✓									

(4) 表3 「追加情報」

表3 追加情報
Table 3. Additional Information

多国籍企業グループ名 Name of the MNE group : Kokuzei Group
対象事業年度 Fiscal year concerned : 2017
(必要と考えられる追加の情報や国別報告事項に記載された情報への理解を円滑にする説明等を英語で記載してください。) Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the Country-by-Country Report.
The accounting rule for this CbC Report is based on the Japanese GAAP.

(5) その他国別報告事項の作成に必要な情報

イ Kokuzei Industrial Holdings, Inc. (日本:最終親会社)

会計期間	2016.4.1~2017.3.31
本店又は主たる事務所の所在地	Kasumigaseki 3-1-1/Chiyodaku/Tokyo/Japan/100-8940
法人番号	1234567890123
局署整理番号	0111112345678

ロ Kokuzei Industrial Corporation, Inc. (日本)

本店又は主たる事務所の所在地	Kasumigaseki 3-1-1/Chiyodaku/Tokyo/Japan/100-8940
法人番号	2345678901234
局署整理番号	0111123456789

ハ Kokuzei Industrial USA, Ltd. (米国)

本店又は主たる事務所の所在地	1234 Hawkins Avenue/Center City/California/USA/99999
米国の法人番号に相当する番号	345678901

ニ Kokuzei Industrial Thailand, Ltd. (タイ)

本店又は主たる事務所の所在地	3 Manoonphol Buidind/Phetchaburi road/Khwaeng Bang Kapi/KhetHuai Khwang/Bangkok/Thailand/10286
タイの法人番号に相当する番号	5678901234567

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【記録例2】

特定多国籍企業グループであるKokuzeiグループの最終親会社であるKokuzei Industrial Holdings, Inc.が、国別報告事項のSummaryの「TaxPaid」を修正する場合

(前提条件)

- Kokuzei Industrial Holdings, Inc.は、【記録例1】の内容の国別報告事項を提供している。
- Kokuzei Industrial Holdings, Inc.は、国別報告事項のSummaryの記録内容に誤りを発見したため、修正を行う。具体的には、当初提供した国別報告事項の米国の「TaxPaid」を「694,930,890」としていたが、正しくは、「694,930,000」である。


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