

注意事項	INSTRUCTIONS
<p>届出書の提出について</p> <p>1 この届出書は、租税特別措置法第41条の22第 1 項に規定する免税芸能法人等が、同条第 3 項の規定の適用を受けようとする場合に使用します。</p> <p>2 この届出書は、芸能人等の役務提供報酬等の対価の支払者ごとに作成してください。</p> <p>3 この届出書は、正副 2 通を作成して、対価の支払の際に芸能人等の役務提供報酬等の対価の支払者に提出してください。また、支払者は、正本を、支払者の所轄税務署長に提出して下さい。</p> <p>※ 「納税管理人」とは、日本国の国税に関する申告、申請、請求、届出、納付等の事項を処理させるため、国税通則法の規定により選任し、かつ、日本国における納税地の所轄税務署長に届出をした代理人をいいます。</p>	<p>Submission of the FORM</p> <p>1 This form is to be used by the Promoter etc. prescribed in paragraph 1 of Article 41-22 of the Act on Special Measures Concerning Taxation, who shall be exempt from Japanese income tax under the provisions of paragraph 3 of Article 41-22 of the Act on Special Measures Concerning Taxation.</p> <p>2 This form must be prepared separately for each Payer of Remuneration derived from rendering personal services exercised by an entertainer or a sportsman.</p> <p>3 This form must be submitted in duplicate to the Payer of Remuneration derived from rendering personal services exercised by an entertainer or a sportsman at the time of payment, and who has to file the original with the District Director of Tax Office for the place where the Payer resides.</p> <p>※ “Tax Agent” means a person who is appointed by the taxpayer and is registered at the District Director of Tax Office for the place where the taxpayer is to pay his tax, in order to have such agent take necessary procedures concerning the Japanese national taxes, such as filing a return, applications, claims, payment of taxes, etc., under the provisions of Act on General Rules for National Taxes.</p>

税務署 整理欄	個人番号カード・運転免許証・その他()	番号 確認		身元 確認	
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