

6 日本の税法上、「2」の欄に記載した外国法人が納税義務者とされるが、その外国法人に係る外国では、その外国法人の株主等である者が納税義務者とされており、かつ、その外国の法令の規定によりその外国法人の株主等である者(その外国の居住者に限ります。)の所得として取り扱われる部分に対して外国居住者等所得相互免除法第15条第3項又は第4項の規定の適用を受ける場合のこれらの規定の適用を受ける割合に関する事項等(注4) ;

Details of proportion of income to which the provisions of Article 15, paragraph 3 or 4 of the Mutual Exemption Law for Income of Foreign Resident, etc. is applicable, if the foreign company mentioned in 2 above is taxable as a company under Japanese tax law, and the member of the company is treated as taxable person in the foreign country where the head office or main office of the foreign company is located; and if the provisions of Article 15, paragraph 3 or 4 of the Mutual Exemption Law for Income of Foreign Resident, etc. is applicable to income that is treated as income of the member (limited to a resident of the foreign country) of the foreign company in accordance with the provisions of the law of the foreign country (Note 4)

「2」の欄に記載した外国法人が支払を受ける「4」の対象利子については、その外国法人に係る外国において、次の法令に基づいて、次の日以後、その外国法人の株主等である者の所得として取り扱われることとされています。

Interest mentioned in 4 above that a foreign company mentioned in 2 above receives are treated as income of those who are its members in the foreign country where the head office or main office of the foreign company is located since the following date under the following law of the foreign country.

| 根拠法令<br>Applicable law |   | E01   |  | 効力を生じる日<br>Effective date      |  |   | E02  |   |
|------------------------|---|---|--|--------------------------------|--|---|--|---|
|                        | 「2」の欄に記載した外国法人の株主等である者で外国居住者等所得相互免除法第15条第3項又は第4項の規定の適用を受ける者の氏名又は名称<br>Name of member of the foreign company mentioned in 2 above, to whom the provisions of Article 15, paragraph 3 or 4 of the Mutual Exemption Law for Income of Foreign Resident, etc. is applicable | 間接保有<br>Indirect Ownership<br>有(Yes)・・・1<br>or<br>無(No)・・・2 |  | 持分の割合(%)<br>Ratio of Ownership |  |   | 外国法人の株主等である者の所得として取り扱われる部分の割合＝<br>外国居住者等所得相互免除法第15条第3項又は第4項の規定の適用を受ける割合(%)<br>Proportion of income that is treated as income of the member of the foreign company =<br>Proportion for Application of the provisions of Article 15, paragraph 3 or 4 of the Mutual Exemption Law for Income of Foreign Resident, etc. |   |
| E03                    |   | G01   |  | C01                            |  | % | C02  | % |
| E04                    |   | G02   |  | C03                            |  | % | C04  | % |
| E05                    |   | G03   |  | C05                            |  | % | C06  | % |
| E06                    |   | G04   |  | C07                            |  | % | C08  | % |
| E07                    |   | G05   |  | C09                            |  | % | C10  | % |
| 合計<br>Total            |   |   |  | C11                            |  | % | C12  | % |

7 日本の税法上、「2」の欄に記載した団体の構成員が納税義務者とされるが、その団体が設立された外国では、その団体が納税義務者とされており、かつ、その外国の法令の規定によりその団体の所得として取り扱われるものに対して外国居住者等所得相互免除法第15条第5項から第10項までの規定の適用を受ける場合の記載事項等(注5) ;

Details if, while the partner of the entity mentioned in 2 above is taxable under Japanese tax law, the entity is treated as taxable person in the foreign country where the entity was established, and if the provisions of Article 15, paragraph 5 to 10 of the Mutual Exemption Law for Income of Foreign Resident, etc. is applicable to income that is treated as income of the entity in accordance with the provisions of the law of the foreign country (Note 5)

「2」の欄に記載した団体の構成員が支払を受ける「4」の対象利子については、その団体が設立された外国において、次の法令に基づいて、次の日以後、その団体の所得として取り扱われることとされています。

Interest mentioned in 4 above that the partner of the entity mentioned in 2 above receives are treated as income of the entity in the foreign country where the entity was established since the following date under the following law of the foreign country.

|  |     |  |                           |     |  |
|--|-----|--|---------------------------|-----|--|
| 根拠法令<br>Applicable law   | E08 |  | 効力を生じる日<br>Effective date | E09 |  |
| 他の全ての構成員から通知を受けこの届出書を提出する構成員の氏名又は名称; Full name of the partner of the entity who has been notified by all other partners and is to submit this form |     |  | E10                       |     |  |

8 外国の租税に関する権限のある機関の証明(注14)

Certification of competent authority regarding taxation of the foreign country (Note 14)

私は、届出者が、外国居住者等所得相互免除法第 15 条第\_\_項の規定の適用を受けることができる外国の居住者であることを証明します。  
I hereby certify that the applicant is a resident to whom the provisions of the Mutual Exemption Law for Income of Foreign Resident, etc. , Article 15 , para\_\_ . is applicable.

\_\_Date\_\_年\_\_月\_\_日Certifier\_\_\_\_\_

