

4 上記「3」の支払者から支払を受ける償還差益で「1」の外国居住者等所得相互免除法の規定の適用を受けるものに関する事項；
Details of Profit from Redemption of Securities received from the Payer to which the provisions of the Article mentioned in 1 above is applicable

① 銘柄 Issue			
② 回号 #			
③ 償還日 Date of Maturity			
④ 取得年月日(注9) Date of Acquisition (Note 9)			
⑤ 額面金額の合計額 Total Amount of Face Value	円yen	円yen	円yen
⑥ 額面1万円当たり売価額(注10) Issue Price of Bonds per10,000yen (Note 10)	円yen	円yen	円yen
⑦ 売価額の合計額(注11) Total Issue Price Paid (Note 11)	円yen	円yen	円yen
⑧ 償還価額(買入価額) Stated Redemption Price (Repurchase Price)	円yen	円yen	円yen
⑨ 源泉徴収税率 Rate of Withholding Tax	%	%	%
⑩ 税率 Tax Rate under the provisions of the Article mentioned in 1 above	<input type="checkbox"/> 10% <input type="checkbox"/> 非課税 Exemption	<input type="checkbox"/> 10% <input type="checkbox"/> 非課税 Exemption	<input type="checkbox"/> 10% <input type="checkbox"/> 非課税 Exemption
⑪ 源泉徴収税額(注12) Amount of Tax Withheld (Note 12)	円yen	円yen	円yen
⑫ 所有期間の月数(注13) Holding Period (in months) (Note 13)	月 months	月 months	月 months
⑬ 所有期間の割合(注14) Ratio of Holding Period to Stated Life of Bonds (Note 14)	%	%	%
⑭ 還付請求金額(注15) Amount of Tax to be Refunded (Note 15)	円yen	円yen	円yen

5 その他参考となるべき事項(注16) ;Others (Note 16)

6 当該割引債に関する証明書;Certificate concerning Discount Bonds mentioned in 4 above

売 渡 証 明 書 Certificate of Sale	
上記の請求者である外国居住者等所得相互免除法の適用を受けるものに、割引債を上記記載(銘柄・回号、取得年月日、額面金額の合計額)のとおり売り渡したことを証明します。	Date (日 付)
I, the undersigned, hereby certify that the discount bonds specified above (Issue, Date of Purchase, Amount of Face Value) have been sold to the above mentioned person eligible for benefits provided under the Mutual Exemption Law for Income of Foreign Resident, etc.	Certifier (証明者)

- ・売渡証明書欄に上記割引債を購入したことを証明する書面を貼付するか、又は購入先の証明を受けること。
- Attach here a form which certifies the fact of the purchase above discount bonds, or get a certification of sale from the seller.

7 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18条第2項の規定の適用を受ける場合の同項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 18, paragraph 2 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 18, paragraph 2 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」の償還差益については、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。
The Profit from Redemption of Securities mentioned in 4 above that a foreign company mentioned in 2 above receives is treated as income of those who are 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 Applicable law	効力を生じる日 Effective date
	年 月 日

