

6 日本の税法上、届出書の「2」の外国法人が納税義務者とされるが、租税条約の規定によりその株主等である者（相手国居住者に限ります。）の所得として取り扱われる部分に対して租税条約の適用を受けることとされている場合の租税条約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 convention mentioned in 1 above is applicable, if the foreign company mentioned in 2 above is taxable as a company under Japanese tax law, and the convention is applicable to income that is treated as income of the member (limited to a resident of the other contracting country) of the foreign company in accordance with the provisions of the convention (Note 4)

届出書の「2」の外国法人が支払を受ける「4」の利子について、「1」の租税条約の相手国の法令に基づきその株主等である者の所得として取り扱われる場合には、その根拠法令及びその効力を生じる日を記載してください。

If interest mentioned in 4 above that a foreign company mentioned in 2 above receives are treated as income of those who are its members under the law in the other contracting country of the convention mentioned in 1 above, enter the law that provides the legal basis to the above treatment and the date on which it will become effective.

根拠法令 Applicable law		E01			効力を生じる日 Effective date			E02		
	届出書の「2」の外国法人の株主等で租税条約の適用を受ける者の氏名又は名称 Name of member of the foreign company mentioned in 2 above, to whom the Convention is applicable	間接保有 Indirect Ownership 有(Yes)…1 or 無(No)…2		持分の割合 (%) Ratio of Ownership			受益の割合＝ 租税条約の適用を受ける割合 Proportion of benefit = Proportion for Application of Convention			
E03		G01		C01		%	C02		%	
E04		G02		C03		%	C04		%	
E05		G03		C05		%	C06		%	
E06		G04		C07		%	C08		%	
E07		G05		C09		%	C10		%	
合計 Total				C11		%	C12		%	

7 日本の税法上、届出書の「2」の団体の構成員が納税義務者とされるが、租税条約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租税条約の適用を受けることとされてい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, and the convention is applicable to income that is treated as income of the entity in accordance with the provisions of the convention (Note 5)

届出書の「2」の団体が支払を受ける「4」の利子について、「1」の租税条約の相手国の法令に基づきその団体の所得として取り扱われる場合には、その根拠法令及びその効力を生じる日を記載してください。

If interest mentioned in 4 above that an entity at mentioned in 2 above receives are treated as income of the entity under the law in the other contracting country of the convention mentioned in 1 above, enter the law that provides the legal basis to the above treatment and the date on which it will become effective.

根拠法令 Applicable law	E08		効力を生じる日 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 権限ある当局の証明 (注12)

Certification of competent authority (Note 12)

私は、届出者が、日本国と_____との間の租税条約第__条第__項__に規定する居住者であることを証明します。
I hereby certify that the applicant is a resident under the provisions of the Income Tax Convention between Japan and_____,
Article_____, para._____.
Date_____年_____月_____日Certifier_____

