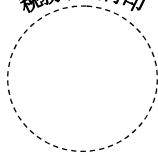


税務署受付印



REGISTRATION OF TAX AGENT ON WITHHOLDING INCOME TAX
AND SPECIAL INCOME TAX FOR RECONSTRUCTION
源泉徴収に係る所得税及び復興特別所得税の納税管理人の届出書

Date _____

令和____年____月____日

To the District Director,
____ Tax Office
____ 税務署長殿

Place for tax payment

納 税 地 _____

Domicile or place of head office

住所又は所在地 _____

Full name

氏名又は名称 _____

Individual Number or Corporate Number
(Limited to case of a holder)

個人番号又は法人番号（有する場合のみ記入）

I (we) hereby declare that I (we) assign the following person for my (our) Tax Agent and authorize him/her to act for me (us) on Withholding Income Tax and Special Income Tax for Reconstruction.

源泉徴収に係る所得税及び復興特別所得税の納税管理人として、次の者を定めたので届け出ます。

Tax Agent in Japan

1 納税管理人

Domicile

〒 _____

住 所 _____

Full name

フリガナ

氏 名 _____

Relation to you
届出者との関係

Occupation

Telephone Number

職 業 _____ 電話番号 _____ (_____) _____

Reason for Assigning the Tax Agent

2 納税管理人を定めた理由

Others

3 その他参考事項

For official use only

税 処 務 理 署 欄	一 般 事 務 整 理 簿		源泉所得税調査簿	管 理 部 門 連 絡		
	番号確認	身元確認	確認書類 個人番号カード／通知カード・運転免許証 その他 ()			
		☐ 済 ☐ 未済				

書 き 方

- 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、同項又は所得税法第212条第1項の規定に基づき源泉徴収した所得税及びその所得税と併せて徴収した復興特別所得税を納付する場合又は租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律第3条第1項に規定する芸能人等の役務提供の対価に係る日本国の所得税及び復興特別所得税の源泉徴収税額について租税条約の規定に基づく免除を受けようとする場合において、納税管理人を選任したときに提出するものです。
- 2 この届出書は、租税条約に関する芸能人等の役務提供事業の対価に係る源泉徴収税額の還付請求書の提出先である当該対価の支払者の所轄税務署長に提出してください。
- 3 2の対価の支払者が複数ある場合には、それぞれその対価の支払者の所轄税務署長に提出してください。
- 4 「住所又は所在地」欄には、届出者の住所若しくは居所又は本店若しくは主たる事務所の所在地を記載してください。

I N S T R U C T I O N S

- 1 This registration is to be submitted 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 Withholding Income Tax and Special Income Tax for Reconstruction when they assign a tax agent in the following cases;
case 1; handling the payment of Withholding Income Tax under the provisions of paragraph 1 of Article 41-22 of the Act on Special Measures Concerning Taxation or paragraph 1 of Article 212 of the Income Tax Act and Special Income Tax for Reconstruction withheld together with Withholding Income Tax
case 2; claiming the relief from Japanese Income Tax and Special Income Tax for Reconstruction on the remuneration derived from rendering personal services exercised by an entertainer or a sportsman prescribed in paragraph 1 of Article 3 of the Law concerning the Special Measures of the Income Tax Act, the Corporation Tax Act and the Local Tax Act for the Enforcement of Income Tax Conventions under the provisions of the Income Tax Convention
- 2 This registration must be submitted to the District Director of Tax Office which has jurisdiction over the district where the Payer of the remuneration resides and to which APPLICATION FORM FOR REFUND OF THE WITHHOLDING TAX ON REMUNERATION DERIVED FROM RENDERING PERSONAL SERVICES EXERCISED BY AN ENTERTAINER OR A SPORTSMAN IN ACCORDANCE WITH THE INCOME TAX CONVENTION is submitted.
- 3 If the number of Payers mentioned in 2 above are plural, the registration must be submitted to each District Director of Tax Office which has jurisdiction over the district where each Payer resides respectively.
- 4 Enter into the line “Domicile or place of head office” your domicile (residence) or place of head office (main office).