

税務署受付印



REGISTRATION OF TAX AGENT ON WITHHOLDING INCOME TAX  
源泉徴収に係る所得税の納税管理人の届出書

Date \_\_\_\_\_

平成\_\_\_\_年\_\_\_\_月\_\_\_\_日

Place for tax payment

納税地 \_\_\_\_\_

To the District Director,  
\_\_\_\_\_ Tax Office

\_\_\_\_\_ 税務署長殿

Domicile of place of head office

住所又は所在地 \_\_\_\_\_

Full name

氏名又は名称 \_\_\_\_\_

Signature



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 the withholding income Tax.  
源泉徴収に係る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 \_\_\_\_\_

Signature



Relation to you  
届出者との関係

Occupation

職業 \_\_\_\_\_

Telephone Number

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		

## 書 き か た

- 1 この届出書は、租税特別措置法第 42 条第 1 項に規定する免税芸能法人等が、同条第 1 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を納付する場合又は租税条約の実施に伴う所得税法、法人税法又は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 42 of the Special Taxation Measures Law, who shall be exempt from Japanese income tax when they assign a tax agent in the following cases;  
case 1; handling the payment of the withheld income tax under the provisions of paragraph 1 of Article 42 of the Special Taxation Measures Law or paragraph 1 of Article 212 of the Income Tax Law  
case 2; claiming the relief from Japanese Withholding Income Tax 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 Law, the Corporation Tax Law and the Local Tax Law 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).