

○東京都宿泊税条例

Tokyo Metropolitan Government Ordinance on Lodging Tax

平成一四年四月一〇日

April 10, 2002

条例第一一一一號

Ordinance No.111

改正 平成一八年三月三一日条例第二八号

Amendments: Ordinance No. 28 of March 31, 2006

平成二一年四月一日条例第五八号

Ordinance No. 58 of April 1, 2009

平成二三年七月一日条例第六二号

Ordinance No. 62 of July 1, 2011

平成二五年六月一四日条例第一〇四号

Ordinance No. 104 of June 14, 2013

平成三〇年三月三〇日条例第一六号

Ordinance No. 16 of March 30, 2018

平成三〇年七月四日条例第七八号

Ordinance No. 78 of July 4, 2018

令和二年六月一七日条例第六五号

Ordinance No. 65 of June 17, 2020

令和三年六月一四日条例第六〇号

Ordinance No. 60 of June 14, 2021

令和五年六月二八日条例第五六号

Ordinance No. 65 of June 28, 2023

東京都宿泊税条例を公布する。

This Tokyo Metropolitan Government Ordinance on Lodging Tax shall be promulgated.

東京都宿泊税条例

Tokyo Metropolitan Government Ordinance on Lodging Tax

(宿泊税)

(Lodging Tax)

第一条 国際都市東京の魅力を高めるとともに、観光の振興を図る施策に要する費用に充てるため、地方税法(昭和二十五年法律第二百二十六号)第四条第六項の規定に基づき、宿泊税を課する。

Article 1 To enhance the appeal of the international city of Tokyo as well as to allocate monies to costs required in measures to facilitate the promotion of tourism, lodging tax will be imposed

pursuant to Article 4, paragraph (6) of the Local Tax Act (Act No. 226 of 1950).

(納税義務者等)

(Taxpayers, Etc.)

第二条 宿泊税は、旅館業法(昭和二十三年法律第百三十八号)第三条第一項の許可を受けて行う同法第二条第二項の営業に係る施設(以下「ホテル等」という。)における宿泊に對し、その宿泊者に課する。

Article 2 Lodging tax will be imposed on lodgers for lodging at a facility pertaining to the business under Article 2, paragraph (2) of the Hotel Business Act (Act No. 138 of 1948) conducted with a license under Article 3, paragraph (1) of said Act (hereinafter referred to as "Hotel, Etc.").

(平三〇条例一六・一部改正)

(Partial amendment of Ordinance No. 16 of 2018)

(課税免除)

(Exemption from Payment of Tax)

第三条 宿泊税は、宿泊料金(宿泊の對価として支払うべき金額であつて東京都規則(以下「規則」という。)で定めるものをいう。次条において同じ。)が一人一泊一万円未満の宿泊に對しては、これを課さない。

Article 3 Lodging tax will not be imposed for lodging whose lodging fees (monies paid as consideration for lodging as specified by the regulations of the Tokyo Metropolitan Government (hereinafter referred to as "Effective Date;" same applies in next Article) are less than 10,000 yen per person per stay.

(税率)

(Tax Rate)

第四条 宿泊税の税率は、一人一泊について、次の各号に掲げる宿泊料金の区分に応じ、それぞれ当該各号に定める額とする。

Article 4 The tax rate for lodging tax shall be the amount prescribed in the corresponding items below in accordance with the categories of lodging fees listed in the following items.

一 宿泊料金が一万五千円未満のもの 百円

(1) Lodging whose lodging fees are less than 15,000 yen 100 yen

二 宿泊料金が一万五千円以上のもの 二百円

(2) Lodging whose lodging fees are 15,000 yen or more 200 yen

(徵収の方法)

(Method of Collection)

第五条 宿泊税の徵収については、特別徵収の方法による。

Article 5 The collection of lodging tax will be in accordance with the method of special collection.

(特別徵収義務者)

(Special Collectors)

第六条 宿泊税については、ホテル等の経営者を特別徴収義務者とし、当該ホテル等における宿泊に対する宿泊税を徴収させる。

Article 6 With respect to lodging tax, managers of a Hotel, Etc. shall be established as special collectors, and will be made to collect lodging tax for lodging at the Hotel, Etc. in question.

2 知事において必要があると認める場合においては、前項の規定にかかわらず、宿泊税の徴収について便宜を有する者を特別徴収義務者に指定し、当該宿泊税を徴収させることができる。

2. When the Governor deems it to be necessary, notwithstanding the provisions of the preceding paragraph, parties who can conveniently collect lodging taxes may be designated as special collectors and made to collect the lodging tax in question.

(申告納入)

(Declaration and Payment)

第七条 宿泊税の特別徴収義務者は、毎月末日までに、前月の初日から末日までの間において徴収すべき宿泊税に係る宿泊の総数、宿泊税額その他知事において必要があると認める事項を記載した納入申告書を知事に提出するとともに、その納入金を納入書によつて納入しなければならない。

Article 7 On the final day of every month, special collectors of lodging must submit a declaration of payment with the total number of lodgings, the amount of lodging tax and other items pertaining to lodging tax to be collected during the period between the first and last days of the prior month that are deemed to be necessary by the Governor, and must pay those monies using a statement of payment.

2 宿泊税の特別徴収義務者が、申告納入すべき宿泊税額が規則で定める金額以下であることその他の規則で定める要件に該当するものとして規則で定めるところにより知事が指定した者である場合には、前項の規定によって次の表の上欄に掲げる月に提出すべき納入申告書の提出期限は、同項の規定にかかわらず、同欄に掲げる区分に応じ、同表の下欄に掲げる月に提出すべき納入申告書の提出期限と同一の期限とする。

2. When special collectors of lodging tax are parties designated by the Governor pursuant to the provisions of the Regulations as falling under the requirements prescribed in the Regulations, including the amount of lodging tax to be declared and paid being no more than the amount specified by the Regulations, notwithstanding the provisions of the preceding paragraph, the submission deadline for the declaration of payment to be submitted in the months listed in the left column of the following table pursuant to the same paragraph shall be the same deadline as the submission deadline for the declaration of payment to be made in the months listed in the right column of the same table in accordance with the categories listed in the left column.

一月及び二月 January and February	三月 March
四月及び五月 April and May	六月 June
七月及び八月 July and August	九月 September
十月及び十一月 October and November	十二月 September

3 知事は、前項の規定による指定をした特別徴収義務者について同項に規定する要件に該当しなくなったと認めるときは、同項の規定による指定を取り消すことができる。

3. When the Governor finds that special collectors designated under the preceding paragraph no longer fall under the requirements prescribed in the same paragraph, the Governor may invalidate the designation under the same paragraph.

(特別徴収義務者としての登録等)

(Registration, Etc. as Special Collector)

第八条 第六条第一項に規定する宿泊税の特別徴収義務者(特別徴収義務者の登録を要しないものとして規則で定める者を除く。)はホテル等の経営を開始しようとする日前五日までに、同条第二項の規定により指定を受けた宿泊税の特別徴収義務者は指定を受けた日から十日以内に、ホテル等ごとに、当該ホテル等における宿泊税の特別徴収義務者としての登録を知事に申請しなければならない。

Article 8 Special collectors of lodging tax prescribed in Article 6, paragraph (1) (excluding parties specified in the Regulations as not requiring registration as a special collector) must apply to the Governor for registration as a special collector of lodging tax at the applicable Hotel, Etc. for each Hotel, Etc. no later than five days prior to the day they intend to commence operation of the Hotel, Etc. Special collectors of lodging tax designated pursuant to paragraph (2) of the same Article must apply to the Governor for registration as a special collector of lodging tax at the applicable Hotel, Etc. for each Hotel, Etc. within ten days from the day they were designated.

2 前項の規定による登録の申請をする場合において提出すべき申請書には、次に掲げる事項を記載しなければならない。

2. The items listed below must be stated on applications to be submitted when applying for the registration under the preceding paragraph.

一 特別徴収義務者の住所及び氏名又は名称

(1) Address and name of special collector

二 ホテル等の所在地及び名称

(2) Location and name of Hotel, Etc.

三 客室数その他設備の概要

(3) Overview of facility, including number of guest rooms

四 経営開始年月日

(4) Date when operation will commence

五 前各号に掲げるもののほか、知事において必要があると認める事項

(5) Items that the Governor deems to be necessary other than those listed in the preceding items

- 3 宿泊税の特別徴収義務者としての登録を受けた者は、その登録事項に変更を生じた場合には、遅滞なく、登録事項の変更を申請しなければならない。
3. If changes arise in registered items for parties registered as special collectors of lodging tax, those parties must apply to change the registered items without delay.
- 4 第一項の特別徴収義務者は、当該ホテル等の経営を一月以上休止しようとするときは、遅滞なく、その旨を知事に申告しなければならない。期間を定めずに経営を休止した場合において、当該ホテル等の経営を再開しようとするときも、同様とする。
4. When intending to temporarily suspend operation of the Hotel, Etc. in question for one month or more, special collectors under paragraph (1) must make a declaration to the Governor to that effect without delay. The same shall apply when those special collectors intend to resume operation of the Hotel, Etc. in question in cases where they temporarily suspended operation without specifying a period.
- 5 第一項の特別徴収義務者は、当該ホテル等の経営を廃止したときは、廃止の日から十日以内に、その旨を知事に申告しなければならない。
5. When special collectors under paragraph (1) discontinued operation of the Hotel, Etc. in question for one month or more, those special collectors must make a declaration to the Governor to that effect within ten days from the date of discontinuation.
- 6 知事は、第一項の登録の申請を受理した場合には、当該申請をした特別徴収義務者に對し、宿泊税を徴収すべき義務を課せられた者であることを証する証票を交付する。
6. When the Governor received an application for registration under paragraph (1), the Governor will deliver a certificate certifying that the duty to collect lodging tax has been imposed on the special collector who made the application in question.
- 7 前項の証票の交付を受けた者は、これを当該ホテル等の公衆の見やすい箇所に掲示しなければならない。
7. Parties who were issued a certificate under the preceding paragraph must display it in a location easily visible to the public in the Hotel, Etc. in question.
- 8 第六項の証票は、他人に貸し付け、又は譲り渡してはならない。
8. Certificates under paragraph (6) must not be lent or transferred to others.
- 9 第六項の証票の交付を受けた者は、当該ホテル等に係る宿泊税の特別徴収の義務が消滅した場合においては、その消滅した日から十日以内にその証票を知事に返さなければならぬ。

9. When the duty of special collection of lodging tax pertaining to the Hotel, Etc. in question has been extinguished, parties who were issued a certificate under paragraph (6) must return that certificate to the Governor within ten days of the date of extinguishment.

(徵収不能額等の還付又は納入義務の免除)

(Refund of Uncollectable Amounts, Etc. and Exemption of Duty of Payment)

第九条 知事は、宿泊税の特別徴収義務者が宿泊料金及び宿泊税の全部又は一部を受け取ることができなくなったことについて正当な理由があると認める場合又は徴収した宿泊税額を失ったことについて天災その他避けることのできない理由があるものと認める場合においては、当該特別徴収義務者の申請により、その宿泊税額が既に納入されているときはこれに相当する額を還付し、その宿泊税額がまだ納入されていないときはその納入の義務を免除するものとする。

Article 9 If the Governor finds that special collectors of lodging tax became unable to receive all or part of lodging charges and/or lodging tax for a justifiable reason or finds that those special collectors lost amounts of lodging tax that were collected due to a natural calamity or another unavoidable reason, based on an application made by the special collector in question, the Governor shall refund the amount equivalent to the amount of lodging tax when that amount has already been paid or will exempt the special collector from the duty to pay the amount of lodging tax when that amount has not yet been paid.

2 知事は、前項の規定により宿泊税額に相当する額を還付する場合において、還付を受ける特別徴収義務者の未納に係る徴収金があるときは、当該還付すべき額をこれに充当することができる。

2. In cases of refunding an amount equivalent to the amount of lodging tax pursuant to the preceding paragraph, when collections pertaining to nonpayment by the special collector to receive the refund are present, the Governor may allocate the amount to be refunded in question to those collections.

3 知事は、第一項の規定による申請を受理した場合においては、同項又は前項に規定する措置を採るかどうかについて、その申請を受理した日から六十日以内に特別徴収義務者に通知しなければならない。

3. In cases where the Governor received an application under paragraph (1), the Governor must notify the special collector within 60 days of receiving that application of whether the actions prescribed in the same or preceding paragraph will be taken.

(特別徴収義務者の帳簿等の記載義務等)

(Duty of Special Collectors to Make Statements in Ledger, Etc.)

第十条 宿泊税の特別徴収義務者は、次に掲げる事項を帳簿に記載し、かつ、当該帳簿を当該帳簿の使用が終わった日の属する月の末日の翌日から三月を経過した日から五年間保存しなければならない。

Article 10 Special collectors of lodging tax must state the items listed below in a ledger and store that ledger for a period of five years from the day after the last day of the month to which the day that use of the ledger ended belongs to the day on which three months have elapsed from that day.

一 宿泊年月日、宿泊料金、宿泊者数、宿泊税の課税対象となる宿泊者数及び宿泊税額

(1) Dates of lodging, lodging fees, number of lodgers, number of lodgers subject to lodging tax and amount of lodging tax

二 前号に掲げるもののほか、知事において必要があると認める事項

(2) Items that the Governor deems to be necessary other than those listed in the preceding item

2 宿泊税の特別徴収義務者は、次に掲げる書類を作成し、かつ、当該書類を当該宿泊が行われた日の属する月の末日から三月を経過した日から二年間保存しなければならない。

2. Special collectors of lodging tax must prepare the documents listed below in a ledger and store those documents for a period of two years from the day after the last day of the month to which the day that the lodging in question took place belongs to the day on which three months have elapsed from that day.

一 宿泊の際に作成される売上伝票その他の書類で、宿泊年月日、宿泊者数及び宿泊料金並びに宿泊税額が記載されているもの

(1) Sales slips and other documents prepared at the time of lodging containing the dates of lodging, number of lodgers and lodging fees as well as the amount of lodging tax

二 前号に掲げるもののほか、知事において必要があると認める書類

(2) Documents that the Governor deems to be necessary other than those listed in the preceding item

3 第十二条の規定により読み替えて適用される東京都都税条例(昭和二十五年東京都条例第五十六号。以下「都税条例」という。)第二百十二条に規定するもののほか、宿泊税の特別徴収義務者は、前項に規定する書類(規則で定めるものを除く。)の全部又は一部について、当該書類に記載されている事項を規則で定める装置により電磁的記録(地方税法第七百四十八条第一項に規定する電磁的記録をいう。以下同じ。)に記録する場合には、規則で定めるところにより、当該書類に係る電磁的記録の保存をもって当該書類の保存に代えることができる。この場合において、当該書類に係る電磁的記録の保存が当該規則で定めるところに従って行われていないとき(当該書類の保存が行われている場合を除く。)は、当該特別徴収義務者は、当該電磁的記録を保存すべき期間その他の規則で定める要件を満たして当該電磁的記録を保存しなければならない。

3. When special collectors of lodging tax record items stated on all or part of the documents under the preceding paragraph (excluding those specified in the Regulations) on electromagnetic records (refers to electromagnetic records prescribed in Paragraph 748, paragraph (1) of the

Local Tax Act; same applies hereinafter) using a device specified by the Regulations in addition to the items prescribed in Article 220 of the Tokyo Metropolitan Government Ordinance on Metropolitan Tax (Tokyo Metropolitan Government Ordinance No. 56 of 1950; hereinafter referred to as “Metropolitan Tax Ordinance”) applied by replacing the terms and phrases pursuant to Article 12, pursuant to the provisions of the Regulations, those special collectors may substitute the storage of those documents with the storage of electromagnetic records pertaining to the documents. In such cases, when the storage of electromagnetic records pertaining to those documents has not been conducted in accordance with the provisions of the Regulations in question (excludes cases where those documents are stored), the special collector in question must store the electromagnetic records in question with the fulfillment of the requirements specified in the Regulations, including the period for which those electromagnetic records are to be stored.

4 前項前段に規定する規則で定めるところに従って保存が行われている書類に係る電磁的記録又は同項後段の規定により保存が行われている当該電磁的記録に記録された事項に関し地方税法第七百三十三条の十九第三項第一号に規定する納入申告書の提出期限後のその提出又は更正若しくは決定があった場合において、同条第一項又は第二項の規定に該当するときは、同条第一項又は第二項の重加算金額の計算については、同法第七百五十六条第五項の規定を準用する。この場合において、同項中「第百四十四条の四十八第一項」とあるのは「第七百三十三条の十九第一項」と、「第百四十四条の四十八第二項」とあるのは「第七百三十三条の十九第二項」と読み替えるものとする。

4. In cases where the submission of a declaration of payment prescribed in Article 733-19, paragraph (3) item (i) of the Local Tax Act or the correction or determination thereof was made after the submission deadline with respect to the items recorded on electromagnetic records pertaining to documents that are stored in accordance with the provisions of the Regulations as prescribed by the first part of the preceding paragraph or on said electromagnetic records that are stored pursuant to the latter part of the same paragraph, when paragraph (1) or paragraph (2) of the same Article apply, the provisions of Article 756, paragraph (5) will apply mutatis mutandis to calculations of substantial additional amounts under paragraph (1) or paragraph (2) of the same Article. In such cases, “Article 144-48, paragraph (1)” contained in the same paragraph shall be replaced with “Article 733-19, paragraph (1),” and “Article 144-48, paragraph (2)” contained in the same paragraph shall be replaced with “Article 733-19, paragraph (2).”

(平一八条例二八・令三条例六〇・令五条例五六・一部改正)

(Partial amendment of Ordinance No. 28 of 2006, Ordinance No. 60 of 2021, and Ordinance 65 of 2023)

(帳簿の記載義務違反等に関する罪)

(Offenses Regarding Violations of Duty to Make Statements in Ledger, Etc.)

第十一条 次の各号のいずれかに該当する場合には、その違反行為をした者は、一年以下の懲役又は五十万円以下の罰金に処する。

Article 11-1 Parties who commit a violation fall under any of the following items will be punished with imprisonment with work for not more than one year or a fine of not more than 500,000 yen.一 第八条第七項から第九項までの規定のいずれかに違反したとき。

(1) When a persons who violated any of the provisions from Article 8, paragraph (7) to paragraph (9) of the same Article

二 前条第一項の規定により帳簿に記載すべき事項について正当な事由がなくて記載をせず、若しくは虚偽の記載をしたとき、又は同項の帳簿を隠匿したとき。

(2) When a persons who did not state the items to be stated in the ledger pursuant to paragraph (1) of the preceding Article without justifiable cause or falsified those statements or when persons who concealed the ledger under the same paragraph

三 前条第一項の規定に違反して同項の帳簿を五年間保存しなかったとき。

(3) When persons who did not store the ledger in paragraph (1) of the preceding Article for a five-year period in violation of the provisions of the same paragraph

四 前条第二項の規定によって作成すべき書類について正当な事由がなくて作成をせず、若しくは虚偽の書類を作成した者又は同項の書類を隠匿したとき。

(4) When persons who did not prepare the documents to be prepared pursuant to paragraph (2) of the preceding Article without justifiable cause or falsified those documents or persons who concealed the documents under the same paragraph

五 前条第二項の規定に違反して同項の書類を二年間保存しなかったとき。

(5) When persons who did not store the documents in paragraph (2) of the preceding Article for a two-year period in violation of the provisions of the same paragraph

2 法人の代表者又は法人若しくは人の代理人、使用人その他の従業者がその法人又は人の業務に関して前項の違反行為をした場合には、その行為者を罰するほか、その法人又は人に対し、同項の罰金刑を科する。

2. If a representative of a corporation or an agent, employee or other worker of a corporation or individual commits an act in violation of the preceding paragraph in connection with the business of that corporation or individual, in addition to the committer of that act being punished, that corporation or individual will be punished with the fine under the same paragraph.

(平二三条例六二・令五条例五六・一部改正)

(Partial amendment of Ordinance No. 62 of 2011 and Ordinance No.56 of 2023)

(地方税法施行令第六条の二十二の四第六号の規定による指定)

(Designation Pursuant to Article 6-22-4, item (vi) of Order for Enforcement of Local Tax Act)

第十一条の二 宿泊税は、地方税法施行令(昭和二十五年政令第二百四十五号)第六条の二十二の四第六号に規定する条例で指定する法定外目的税とする。

Article 11-2 Lodging taxes shall be special taxes for specific purposes designated under the ordinances designated in Article 6-22-4, item (vi) of the Order for Enforcement of the Local Tax Act (Cabinet Order No. 245 of 1950).

(平三〇条例七八・追加)

(Additions to Ordinance No. 78 of 2018)

(賦課徵収)

(Assessment and Collection)

第十二条 宿泊税の賦課徵収については、この条例に定めるもののほか、法令又は都税条例の定めるところによる。この場合において、都税条例第十五条第二項第三号中「又は第百三条の十第一項の軽油の納入地(都内に本店(法第百四十四条の三十四第一項の主たる事務所又は事業所をいう。以下この号及び第二章第十一節において同じ。)が所在する場合にあつては、当該本店)」とあるのは「、第百三条の十第一項の軽油の納入地(都内に本店(法第百四十四条の三十四第一項の主たる事務所又は事業所をいう。以下この号及び第二章第十一節において同じ。)が所在する場合にあつては、当該本店)又は東京都宿泊税条例(平成十四年東京都条例第百十一号)第二条のホテル等」と、都税条例第二百十二条の見出し中「帳簿」とあるのは「帳簿等」と、同条中「定める帳簿」とあるのは「定める帳簿等(書類を含む。以下この章において同じ。)」と、「場合」とあるのは「場合(書類にあつては、自己が一貫して電子計算機を使用して作成する場合とする。次条第一項において同じ。)」と、「当該帳簿」とあるのは「当該帳簿等」と、「備付け及び保存を」とあるのは「備付け(書類にあつては作成とする。以下この章において同じ。)及び保存を」と、「二 第百三条の十五第一項に規定する軽油引取税の申告納付義務者 同項に規定する帳簿」とあるのは「

Article 12 The assessment and collection of lodging taxes will be in accordance with the provisions of laws and regulations and the Metropolitan Tax Ordinance in addition to the provisions of this ordinance. In such cases, “and the delivery destination of gas oil under Article 103-10, paragraph (1) (in cases where the head office (refers to principal office or office under Article 144-34, paragraph (1) of the Act; same applies hereinafter in this paragraph and in Chapter 2, section 11) is located in Tokyo, that head office)” contained in Article 15, paragraph (2), item (iii) of the Metropolitan Tax Ordinance shall be read as “, the delivery destination of gas oil under Article 103-10, paragraph (1) (in cases where the head office (refers to principal office or office under Article 144-34, paragraph (1) of the Act; same applies hereinafter in this paragraph and in Chapter 2, section 11) is located in Tokyo, that head office), or a Hotel, Etc. under Article 2 of the Tokyo Metropolitan Government Ordinance on Lodging Tax (Tokyo Metropolitan Government Ordinance No. 111 of 2002),” the “ledger” contained in the title of Article 212 of the Metropolitan Tax Ordinance shall be read as “ledger,” the “ledger specified” contained in the same Article shall be read as “the ledger, etc. specified (including documents;

same applies hereinafter in this Chapter)," the "cases" contained in the same Article shall be read as "cases (when documents are involved, cases where documents are personally prepared with the consistent use of a computer; same applies in paragraph (1) of the next Article)," the "the applicable ledger" contained in the same Article shall be read as "the applicable ledger, etc.," the "the keeping and storage" contained in the same Article shall be read as "the keeping (shall be read as preparation when documents are involved; same applies hereinafter in this Chapter) and storage," "(2) Declares and payers of gas oil delivery tax prescribed in Article 103-15, paragraph (1) Ledger prescribed in the same paragraph" contained in the same Article shall be read as

二 第百三条の十五第一項に規定する軽油引取税の申告納付義務者 同項に規定する帳簿

"(2) Declares and payers of gas oil delivery tax prescribed in Article 103-15, paragraph (1) Ledger prescribed in the same paragraph

三 東京都宿泊税条例第十条第一項又は第二項に規定する宿泊税の特別徴収義務者 同項に規定する帳簿等

(3) Special collectors of lodging tax prescribed in Article 10, paragraph (1) or paragraph (2) of the Tokyo Metropolitan Government Ordinance on Lodging Tax Ledger, etc. prescribed in the same paragraph,"

」と、都税条例第二百十三条(見出しを含む。)中「帳簿」とあるのは「帳簿等」と、都税条例第二百十四条中「第二百十二条又は前条各項」とあるのは「第二百十二条若しくは前条各項又は東京都宿泊税条例第十条第三項」と、「帳簿」とあるのは「帳簿等」とする。the "ledger" contained in Article 213 (including the title) of the Metropolitan Tax Ordinance shall be read as "ledger, etc.," "the paragraphs of Article 212 or the preceding Article" contained in Article 214 of the Metropolitan Tax Ordinance shall be read as "the paragraphs of Article 212 or the preceding Article, or Article 10, paragraph (3) of the Tokyo Metropolitan Government Ordinance on Lodging Tax," and the "ledger" contained in the same Article shall be read as "ledger, etc."

(平一八条例二八・全改、平二一条例五八・平二五条例一〇四・令三条例六〇・一部改正)

(Complete amendment of Ordinance No. 28 of 2006 and partial amendment of Ordinance No. 58 of 2009, Ordinance No. 104 of 2014 and Ordinance No. 60 of 2021)

(条例施行の細目)

(Details of Enforcement of Ordinance)

第十三条 この条例に定めるものを除くほか、この条例の施行について必要な事項は、規則で定める。

Article 13 With the exception of matters provided for in this ordinance, matters required in the

performance of this ordinance will be specified by the Governor.

附 則

Supplementary Provisions

(施行期日)

(Effective Date)

1 この条例は、規則で定める日から施行する。ただし、附則第四項の規定は、公布の日から施行する。

1 This ordinance will come into effect on the date specified by the Regulations. However, the provisions of paragraph (4) of the Supplementary Provisions will come into effect on the date of promulgation.

(平成一四年規則第一八六号で平成一四年一〇月一日から施行)

(Comes into effect on October 1, 2002 under Regulation No. 186 of 2002)

(平三〇条例七八・一部改正)

(Partial amendment of Ordinance No. 78 of 2018)

(経過措置)

(Transitional Measures)

2 この条例は、この条例の施行の日(以下「施行日」という。)以後における宿泊に対して課すべき宿泊税について適用する。

2 This ordinance will apply to lodging tax to be imposed for lodging on and after the effective date of this ordinance (hereinafter referred to as "Effective Date").

(平三〇条例七八・一部改正)

(Partial amendment of Ordinance No. 78 of 2018)

3 施行日において現にホテル等を経営している者については、施行日にホテル等の経営を開始するものとみなして、第八条第一項の規定を適用する。

3. Persons actually operating a Hotel, Etc. on the Effective Date will be deemed to commence the operation of the Hotel, Etc. on the Effective Date, and as such will be subject to the provisions of Article 8, paragraph (1).

4 第六条第一項の規定により特別徴収義務者となる者に係る特別徴収義務者としての登録の申請及び証票の交付は、施行日前においても、第八条第一項(前項の規定が適用される場合を含む。)及び第六項の規定の例により行うことができる。

4. Applications for registration as special collectors and issuances of certificates of registration that pertain to parties who serve as special collectors pursuant to Article 6, paragraph (1) may also be conducted prior to the Effective Date in accordance with the examples referred to in Article 8, paragraph (1) (including cases where the provisions of the preceding paragraph are applied) and paragraph (6).

(検討)

(Review)

5 知事は、この条例の施行後五年ごとに、条例の施行状況、社会経済情勢の推移等を勘案し、この条例について検討を加え、その結果に基づいて必要な措置を講ずるものとする。

5. The Governor, after taking into consideration of the status of enforcement of this ordinance, trends in the socioeconomic climate and other factors, will further review the ordinance every five years after it comes into effect and take necessary measures based on the results of that review.

(平三〇条例七八・一部改正、令三条例六〇・旧第六項繰上)

(Partial amendment of Ordinance No. 78 of 2018 and numbering adjustment for previous paragraph (6) of Ordinance No. 60 of 2021)

(東京二〇二〇オリンピック・パラリンピック競技大会開催等に伴う課税免除)

(Exemption from Payment of Tax Accompanying Holding of Tokyo 2020 Olympic and Paralympic Games)

6 ホテル等における宿泊が、令和二年七月一日から令和三年九月三十日までの間に行われたときに限り、第二条の規定にかかわらず、宿泊税を課さない。

6. Notwithstanding the provisions of Article 2, lodging tax will not be imposed solely in instances when lodging at a Hotel, Etc. took place during the period between July 1, 2020 and September 30, 2021.

(平三〇条例七八・追加、令二条例六五・一部改正、令三条例六〇・旧第七項繰上)

(Additions to Ordinance No. 78 of 2018, partial amendment of Ordinance No. 65 of 2020 and numbering adjustment for previous paragraph (7) of Ordinance No. 60 of 2021)

附 則(平成一八年条例第二八号)

Supplementary Provisions (Ordinance No. 28 of 2006)

この条例は、平成十八年四月一日から施行する。

This ordinance will come into effect on April 1, 2016.

附 則(平成二一年条例第五八号)抄

Supplementary Provisions (Ordinance No. 58 of 2009) (Extract)

1 この条例は、公布の日から施行する。

1. This ordinance will come into effect on the date of promulgation.

附 則(平成二三年条例第六二号)抄

Supplementary Provisions (Ordinance No. 62 of 2011) (Extract)

(施行期日等)

(Effective Date, Etc.)

1 この条例は、公布の日から施行する。ただし、次の各号に掲げる規定は、当該各号に定める日から施行する。

一 目次の改正規定、第十八条第一項第三号の改正規定(「第百二条の六第二項」を「第百二条の七第二項」に改める部分に限る。)、第二十九条第一項、第三十九条の六第一項、第四十六条第一項及び第四十八条の七第一項の改正規定、第四十八条の十四の三を第四十八条の十四の四とし、第四十八条の十四の二の次に一条を加える改正規定、第四十八条の二十三第一項の改正規定(「三万円」を「十万円」に改める部分に限る。)、第四十八条の二十四第一項各号列記以外の部分、第七十三条第一項、第八十条第一項、第九十二条及び第九十四条第一項の改正規定、第百二条の七を第百二条の八とし、第百二条の六を第百二条の七とし、第百二条の五の次に一条を加える改正規定、第百三条の十六第一項の改正規定(「十万円」を「一年以下の懲役又は五十万円」に改める部分に限る。)、第百十六条第一項及び第百二十六条第一項の改正規定、第百三十七条第一項の改正規定(「三万円」を「十万円」に改める部分に限る。)、第百五十条の次に一条を加える改正規定、第百五十六条第一項の改正規定、第百八十八条の十七の次に一条を加える改正規定、第百八十八条の二十二の見出しの改正規定、同条第一項の改正規定(「三万円」を「十万円」に改める部分に限る。)、第百八十八条の二十五第一項及び第二百四条第一項の改正規定、附則第五項の規定、附則第六項の規定(「理由」を「事由」に改める部分を除く。)並びに附則第七項の規定 平成二十三年九月一日

1. This ordinance will come into effect on the date of promulgation. However, the provisions listed in the below items will come into effect on the date prescribed in the applicable item.

(1) The amended provisions of the Table of Contents; the amended provisions of Article 18, paragraph (1), item (iii) (limited to portions where “Article 102-6, paragraph (2)” is revised to “Article 102-7, paragraph (2)"); the amended provisions of Article 29, paragraph (1), Article 39-6, paragraph (1), Article 46, paragraph (1) and Article 48-7, paragraph (1); the amended provisions with an article added after Article 48-14-2 with Article 48-14-3 established as Article 48-14-4; the amended provisions of Article 48-23, paragraph (1) (limited to portions where “30,000 yen” is revised to “100,000 yen”); the portions of Article 48-24 other than those listed in the items of paragraph (1); the amended provisions of Article 73, paragraph (1), Article 80, paragraph (1), Article 92 and Article 94, paragraph (1); the amended provisions with an article added after Article 102-5 with Article 102-7 established as Article 102-8 and Article 102-6 established as Article 102-7; the amended provisions of Article 103-16, paragraph (1) (limited to portions where “100,000 yen” is revised to “imprisonment with work of no more than one year or (a fine of no more than) 500,000 yen”); the amended provisions of Article 116, paragraph (1) and Article 120, paragraph (1); the amended provisions of Article 137, paragraph (1) (limited to portions where “30,000 yen” is revised to “100,000 yen”); the amended provisions with an article added after Article 150; the amended provisions of Article 156-1; the amended provisions with an article added after Article 188-17; the amended

provisions of the title of Article 188-22; the amended provisions of paragraph (1) of the same paragraph (limited to portions where “30,000 yen” is revised to “100,000 yen”); the amended provision of Article 188-25, paragraph (1) and Article 204, paragraph (1), the provisions of paragraph (5) of the Supplementary Provisions; the provisions of paragraph (6) of the Supplementary Provisions (limited to portions where “reason” is revised to “cause”); and the provisions of paragraph (7) of the Supplementary Provisions September 1, 2011

(東京都宿泊税条例の一部改正に伴う経過措置)

(Transitional Measures Accompanying Partial Amendment of Tokyo Metropolitan Government Ordinance on Lodging Tax)

7 附則第一項第一号に定める日前にこの条例による改正前の東京都宿泊税条例第十条の規定により記載された、又は記載されるべきであった帳簿及び作成された、又は作成されるべきであった書類に係る同日以後にした行為に対する罰則の適用については、なお従前の例による。

7. The application of the penal provisions on acts committed on and after the day specified by paragraph 1, item (ii) of the Supplementary Provisions that pertain to ledgers to which statements were made or should have been made or to documents that were prepared or should have been prepared prior to the same day pursuant to Article 10 of the Tokyo Metropolitan Government Ordinance on Lodging Tax prior to amendment based on this ordinance will remain in effect.

附 則(平成二五年条例第一〇四号)抄

Supplementary Provisions (Ordinance No. 105 of 2013) (Extract)

(施行期日)

(Effective Date)

1 この条例は、平成二十六年一月一日から施行する。

1 This ordinance will come into effect on January 1, 2014.

附 則(平成三〇年条例第一六号)

Supplementary Provisions (Ordinance No. 16 of 2018)

この条例は、平成三十年六月十五日から施行する。

This ordinance will come into effect on June 15, 2018.

附 則(平成三〇年条例第七八号)

Supplementary Provisions (Ordinance No. 78 of 2018)

(施行期日)

(Effective Date)

1 この条例は、公布の日から施行する。ただし、第十一条の次に一条を加える改正規定は、平成三十年八月一日から施行する。

1. This ordinance will come into effect on the date of promulgation. However, the amended provisions with an article added after Article 11 will come into effect on August 1, 2018.

(経過措置)

(Transitional Measures)

2 この条例による改正後の東京都宿泊税条例第十一条の二の規定は、前項ただし書に規定する日以後にした行為に係る宿泊税に関する犯則事件の処分について適用し、同日前にした行為に係る宿泊税に関する犯則事件の処分については、なお従前の例による。

2. The provisions of Article 11-2 of the Tokyo Metropolitan Government Ordinance on Lodging Tax prior to amendment based on this ordinance will apply to the disposition of criminal cases regarding lodging tax that pertain to acts committed on and after the day prescribed in the proviso in the preceding paragraph and will remain in effect for the disposition of criminal cases regarding lodging tax that pertain to acts committed prior to the same day.

附 則(令和二年条例第六五号)

Supplementary Provisions (Ordinance No. 65 of 2021)

この条例は、公布の日から施行する。

This ordinance will come into effect on the promulgation date.

附 則(令和三年条例第六〇号)

Supplementary Provisions (Ordinance No. 60 of 2021)

(施行期日)

(Effective Date)

1 この条例は、令和四年一月一日(以下「施行日」という。)から施行する。

1 This ordinance will come into effect on January 1, 2022 (hereinafter referred to as “Effective Date”).

(経過措置)

(Transitional Measures)

2 この条例による改正後の東京都宿泊税条例(以下「新条例」という。)第十条第三項の規定は、施行日以後に保存が行われる書類について適用する。

2. The provisions of Article 10, paragraph (3) of the Tokyo Metropolitan Government Ordinance on Lodging Tax following amendment based on this ordinance (hereinafter referred to as “New Ordinance”) will apply to documents stored on and after the Effective Date.

3 新条例第十条第四項の規定は、施行日以後に新条例第七条の納入申告書の提出期限が到来する宿泊税について適用する。

3. The provisions of Article 10, paragraph (4) of the New Ordinance will apply to lodging tax for which the submission deadline for the declaration of payment under Article 7 of the New Ordinance arrives on and after the Effective Date.

4 新条例第十二条の規定は、施行日以後に備付けを開始する帳簿等(書類を含む。以下同じ。)及び保存が行われる帳簿等に係る電磁的記録(地方税法(昭和二十五年法律第二百

二十六号)第七百四十八条第一項に規定する電磁的記録をいう。)について適用する。

4. The provisions of Article 12 of the New Ordinance will apply to ledgers, etc. that started to be kept on and after the Effective Date and to electromagnetic records (refers to electromagnetic records prescribed in Paragraph 748, paragraph (1) of the Local Tax Act (Act No. 226 of 1950)) pertaining to ledgers stored on and after the Effective Date.

附 則(令和五年条例第五六号)

Supplementary Provisions (Ordinance No. 56 of 2023)

この条例は、令和六年一月一日から施行する。

This Ordinance will come into effect on January 1, 2024.