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○東京都都税条例

Tokyo Metropolitan Government Ordinance on Metropolitan Tax

昭和二五年八月二二日

August 22, 1950

条例第五六号

Ordinance No. 56

東京都議会の議決を経て、東京都都税条例を次のように定める。

Upon resolution of the Tokyo Metropolitan Assembly, the Tokyo Metropolitan Tax Ordinance is hereby established as follows.

東京都都税条例目次

Tokyo Metropolitan Government Ordinance on Metropolitan Tax Table of Contents

第一章 総則

Chapter I General Provisions

第一節 通則(第一条—第十四条)

Section 1 General Rules (Articles 1 to 14)

第二節 賦課徴収(第十五条—第二十四条)

Section 2 Assessment and Collection (Article 15 - Article 24)

第二章 都の全域において都税として課する普通税

Chapter II Ordinary Taxes to be Imposed as Metropolitan Taxes throughout the Metropolis

第一節 都民税(第二十四条の二—第二十四条の二十七)

Section 1 Metropolitan inhabitant tax (Article 24-2 to Article 24-27)

第二節 事業税(第二十五条—第三十九条の七)

Section 2 Enterprise tax (Articles 25 to 39-7)

第三節 地方消費税(第四十条—第四十条の九)

Section 3 Local Government Consumption Tax (Articles 40 to 40-9)

第四節 不動産取得税(第四十一条—第四十八条の九の二)

Section 4 Real Estate Acquisition Tax (Article 41 - Article 48-9-2)

第五節 都たばこ税(第四十八条の十一—第四十八条の十四の四)

Section 5 Prefectural Tobacco Tax (Article 48-10 - Article 48-14-4)

第六節 ゴルフ場利用税(第四十八条の十五—第四十八条の二十四)

Section 6 Golf Course Utilization Tax (Articles 48-15 to 48-24)

第七節 削除

Section 7 Deletion

第八節 自動車税(第六十五条—第八十五条の七)

Section 8 Motor Vehicle Tax (Articles 65 to 85-7)

第九節 鉱区税(第八十六条—第一百条)

Section 9 Mine Lot Tax (Articles 86 to 100)

第十節 削除

Section 10 Deletion

第十一節 軽油引取税(第百三条の二—第百三条の十七)

Section 11 Gas Oil Delivery Tax (Article 103-2 to Article 103-17)

第三章 都の全域において都税として課する目的税

Chapter III Purpose Taxes to be Imposed as Metropolitan Taxes throughout the Metropolis

第一節 狩猟税(第百三条の十八—第百三条の二十二)

Section 1 Hunting Tax (Articles 103-18 to 103-22)

第四章 特別区の存する区域において都税として課する普通税

Chapter IV Ordinary Taxes to be Imposed as Metropolitan Taxes in the Areas where Special
Wards Exist

第一節 都民税(法人)(第百四条—第百十七条の二)

Section 1 Metropolitan inhabitant tax (Corporations)(Articles 104 to 117-2)

第二節 固定資産税(第百十八条—第百四十四条)

Section 2 Fixed Assets Tax (Article 118 to Article 144)

第三節 特別土地保有税(第百四十五条—第百八十八条)

Section 3 Special Land Possession Tax (Article 145 to Article 188)

第五章 特別区の存する区域において都税として課する目的税

Chapter V Purpose Taxes to be Imposed as Metropolitan Taxes in the Areas where Special
Wards Exist

第一節 削除

Section 1 Deletion

第二節 事業所税(第百八十八条の十二—第百八十八条の二十五)

Section 2 Establishment Tax (Article 188-12 to Article 188-25)

第三節 都市計画税(第百八十八条の二十六—第百八十八条の三十)

Section 3 City Planning Tax (Article 188-26 to Article 188-30)

第六章 市町村の存する区域において都税として課する普通税

Chapter VI Ordinary Taxes to be Imposed as Metropolitan Taxes in the Areas where
Municipalities Exist

第一節 都民税(法人)(第百八十九条—第二百六条)

Section 1 Metropolitan inhabitant tax (Corporations)(Article 189 to Article 206)

第二節 固定資産税(第二百七条—第二百十一条)

Section 2 Fixed Assets Tax (Article 207- Article 211)

第七章 電子計算機を使用して作成する帳簿の保存方法等の特例(第二百十二条—第二

百十四条)

Chapter VII Special Provisions for Preservation Method, etc. of Books Prepared by Using a
Computer (Articles 212 to 214)

附則

Supplementary Provisions

東京都都税条例

Tokyo Metropolitan Government Ordinance on Metropolitan Tax

第一章 総則

Chapter I General Provisions

第一節 通則

Section 1 General Rules

(課税の根拠)

(Basis for taxation)

第一条 東京都都税(以下都税という。)及びその賦課徴収については、法令その他に別に
定があるものの外、この条例の定めるところによる。

Article 1 The Tokyo Metropolitan Government Tax (hereinafter referred to as the "Tokyo
Metropolitan Tax") is a tax imposed by the Tokyo Metropolitan Government. And the
assessment and collection thereof shall be governed by this Ordinance, except as otherwise
provided by law or other regulations.

(用語)

(Terminology)

第二条 この条例において、次の各号に掲げる用語の意義は、当該各号に定めるところに
よる。

Article 2 In this Ordinance, the meanings of the terms set forth in the following items are as
prescribed respectively in those items:

一 徴税吏員 知事又はその委任を受けた都職員をいう。

(i) "Tax Collector" means the Governor or a Tokyo Metropolitan Government official delegated
by the Governor.

二 徴収金 都税並びにその延滞金、過少申告加算金、不申告加算金、重加算金及び滞
納処分費をいう。

(ii) "Collection fee" means the Tokyo metropolitan tax and its delinquency charges, penalties for
underpayment, penalties for nonpayment of tax returns, heavy penalties, and delinquent
disposition fees.

三 納付書 納税者が徴収金を納付するために用いる文書で、納税者の氏名又は名称及
びその納付すべき徴収金額その他納付について必要な事項を記載したもの(当該文書
に記載すべき事項を記録した電磁的記録(電子的方式、磁気的方式その他の人の知覚

によつては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるものをいう。次号において同じ。)を含む。)をいう。

(iii) Written payment document: A document to be used by a taxpayer to pay the tax collection, stating the name of the taxpayer and the collection amount to be paid by the taxpayer and other necessary matters concerning the payment (an electromagnetic record (meaning a record made in an electronic form, magnetic form or any other form not recognizable to human perception, which is used for information processing by a computer; the same shall apply in the following item) of matters to be recorded in the document)

四 納入書 特別徴収義務者が徴収金を納入するために用いる文書で、特別徴収義務者の氏名又は名称及びその納入すべき徴収金額その他納入について必要な事項を記載したもの(当該文書に記載すべき事項を記録した電磁的記録を含む。)をいう。

(iv) Written payment: A document to be used by a person liable for special collection to deliver the amount of collection, which states the name of the person liable for special collection, the amount of collection to be paid by the person, and other necessary matters concerning the payment (including an electromagnetic record of matters to be recorded in the document).

(昭三八条例五四・平一八条例一〇〇・平一九条例二五・平二一条例一九・令五条例二〇・一部改正)

(Partial amendment of Ordinance No. 54 of 1963, Ordinance No. 100 of 2006, Ordinance No. 25 of 2007, Ordinance No. 19 of 2011, Ordinance No. 20 of 2023)

(都税として課する税目)

(Taxes imposed as metropolitan tax)

第三条 都の全域において都税として課する普通税は、次に掲げるものとする。

Article 3 Ordinary taxes to be levied as metropolitan tax throughout the metropolitan area shall be as follows:

一 都民税

(i) Metropolitan Inhabitant Tax

二 事業税

(ii) Business Tax

三 地方消費税

(iii) Local Government Consumption Tax

四 不動産取得税

(iv) Real Estate Acquisition Tax

五 都たばこ税

(v) Prefectural Tobacco Tax

六 ゴルフ場利用税

(vi) Golf Course Utilization Tax

七 自動車税

(vii) Automobile Tax

八 鉱区税

(viii) Mine Lot Tax

九 軽油引取税

(ix) Diesel Oil Excise Tax

2 都の全域において都税として課する目的税は、狩猟税とする。

(2) The purpose tax to be levied as a metropolitan tax throughout the metropolitan area shall be a hunting tax.

3 特別区の存する区域においては、第一項に規定するもののほか、都税として次に掲げる普通税を課するものとする。

(3) In addition to those provided for in paragraph (1), the following ordinary taxes shall be imposed as metropolitan taxes in the areas where special wards exist.

一 都民税

(i) Metropolitan Inhabitant Tax

二 固定資産税

(ii) Fixed Assets Tax

三 特別土地保有税

(iii) Special Land Possession Tax

4 特別区の存する区域においては、第二項に規定するもののほか、都税として次に掲げる目的税を課する。

(4) In addition to those provided for in paragraph (2), the following purpose taxes shall be imposed as metropolitan taxes in the areas where special wards exist.

一 事業所税

(i) Establishment Tax

二 都市計画税

(ii) City Planning Tax

5 市町村の存する区域においては、第一項に規定するもののほか、都税として次に掲げる普通税を課するものとする。

(5) In addition to the tax prescribed in paragraph (1), the following ordinary taxes shall be imposed as metropolitan tax in the areas where municipalities exist

一 都民税

(i) Metropolitan Inhabitant Tax

二 固定資産税

(ii) Fixed Assets Tax

(昭二九条例四二・全改、昭三〇条例三三・昭三一条例四五・昭三二条例三四・

昭三三条例四五・昭三六条例五七・昭三八条例五四・昭三九条例一九〇・昭四三
条例六〇・昭四八条例六四・昭五〇条例五四・昭五四条例三〇・平元条例三五・
平四条例一五七・平七条例二七・平九条例六一・平一一条例一一三・平一六条例
一一二・平二一条例五八・平二八条例八二・一部改正)

(Totally changed of Ordinance No.42 of 1954, Partial amendment of Ordinance No.33 of 1955,
Ordinance No.45 of 1956, Ordinance No.34 of 1957, Ordinance No.45 of 1958, Ordinance No.57
of 1961, Ordinance No.54 of 1963, Ordinance No.190 of 1964, Ordinance No.60 of 1968,
Ordinance No.64 of 1973, Ordinance No.54 of 1975, Ordinance No.30 of 1979, Ordinance No.35
of 1989, Ordinance No.157 of 1992, Ordinance of 1995, Ordinance No.61 of 1997, Ordinance
No.113 of 1999, Ordinance No.112 of 2004, Ordinance No.58 of 2009, Ordinance No.82 of 2016)
(徴税吏員の証票等)

(Tax collector's voucher, etc.)

第四条 徴税吏員は、都税の賦課徴収に関する調査のため質問、検査又は提示若しくは提
出の要求を行う場合にあっては当該徴税吏員の身分を証明する東京都都税検査吏員証
を、都税に関する犯則事件の調査を行う場合にあってはその職務を指定された徴税吏員
であることを証明する東京都都税査察吏員証を、徴収金に関する滞納処分のため財産差
押を行う場合又は財産差押に関する調査のため質問若しくは検査を行う場合にあっては
その命令を受けた徴税吏員であることを証明する東京都都税滞納処分吏員証をそれぞれ
携帯しなければならない。

Article 4 A tax collector shall, in cases where persons asks questions, conducts inspections, or
requests the presentation or submission of documents for the purpose of an investigation
concerning the imposition and collection of metropolitan tax, present a Kyoto Metropolitan Tax
Inspection Official Certificate certifying his/her status as such tax collector; in cases where
persons conducts an investigation of criminal cases concerning metropolitan tax, present a Kyoto
Metropolitan Tax Inspection Official Certificate certifying that persons is the designated tax
collector for such duties. In the case of seizure of property for the purpose of disposition of
delinquent tax collections, or in the case of questioning or inspection for the purpose of
investigation regarding the seizure of property, the tax collector's certificate certifying that
persons is the tax collector who has received the order shall be carried respectively.

(昭三三条例五五・平二四条例二三・一部改正)

(Ordinance No. 55 of 1953, Ordinance No. 23 of 2002, partial revision)

第四条の二 削除

Article 4-2 Deletion

(昭三八条例八六)

(Ordinance No. 86 of 1963)

(都税事務所長等及び都税総合事務センター所長に対する知事の権限の委任)

(Delegation of the Governor's Authority to the Director of the Tokyo Metropolitan Tax Office, etc. and the Director of the Tokyo Metropolitan Tax Administration Center)

第四条の三 知事は、徴収金の賦課徴収に関する事項及び都税に係る過料の徴収に関する事項を都税の納税地所管の都税事務所長又は支庁長(以下「都税事務所長等」という。)に委任する。ただし、次に掲げる事項については、この限りでない。

Article 29 The Governor delegates matters relating to the Assessment and collection of levies and the collection of fines in respect of metropolitan taxes to the head of the metropolitan tax office or the head of the branch office with jurisdiction (hereinafter referred to as “the Head of metropolitan tax office, etc.”) over the metropolitan tax payment area. However, this shall not apply to the following matters.

一 第十五条第三項に規定する納税地の指定に関する事項

(i) Matters concerning the designation of the place of tax payment prescribed in Article 15(3)

二 地方税法(昭和二十五年法律第二百二十六号。以下「法」という。)第八条第一項及び同条第四項に関する事項

(ii) Matters relating to Article 8, paragraph (1) and Article 8, paragraph (4) of The Local Tax Act (Act No. 226 of 1950; hereinafter referred to as “the Act”).

三 第十七条の二第一項に規定する期限の延長に関する事項

(iii) Matters concerning extension of the time limit prescribed in Article 17-2, paragraph (1)

四 固定資産税の課税標準である固定資産の価格の決定に関する事項

(iv) Matters concerning the determination of the value of fixed assets as the tax base for fixed asset tax

五 法第七百四十二条に規定する大規模の償却資産の指定及び通知並びに法第七百四十三条に規定する大規模の償却資産の価格等の決定、修正及び通知に関する事項

(v) Matters concerning the designation and notification of large depreciable assets prescribed in Article 742 of the Act and the determination, revision and notification of the value, etc. of large depreciable assets prescribed in Article 743 of the Act

六 前各号に掲げるもののほか、東京都規則(以下「規則」という。)で定める事項

(vi) beyond what is listed in the preceding items, matters prescribed in the Regulation of the Tokyo Metropolitan Government (hereinafter referred to as “the Regulations”).

2 知事は、自動車税に係る徴収金の賦課徴収に関する事項、自動車税に係る過料の徴収に関する事項及び過誤納金その他の徴収金の還付又は充当に関する事項については、前項の規定にかかわらず、都税総合事務センター所長に委任する。ただし、前項第一号から第三号まで及び第六号に掲げる事項については、この限りでない。

(2) Notwithstanding the provisions of the preceding paragraph, the Governor shall delegate to the Director of the Metropolitan Tax Administration Center the matters concerning the assessment and collection of the collected money pertaining to the automobile tax, the collection of the

overcharges pertaining to the automobile tax, and the refund or appropriation of the overpayment and other collection. However, this shall not apply to the matters listed in items (i) through (iii) and (vi) of the preceding paragraph.

- 3 知事は、第二十二條又は第二十三條の規定により徴収の引継ぎをした徴収金の徴収に関する事項については、前二項の規定にかかわらず、徴収の引継ぎを受けた都税事務所長等に委任する。

(3) Notwithstanding the provisions of the preceding two paragraphs, the Governor shall delegate the matters concerning the collection of the tax collection that has been taken over pursuant to the provisions of Article 22 or Article 23 to the head of the metropolitan tax office, etc. that has taken over the collection.

- 4 知事は、第一項の規定にかかわらず、次の各号に掲げる事項について、それぞれ当該各号に掲げる都税事務所長等に委任する。ただし、同項第二号、第三号及び第六号に掲げる事項については、この限りでない。

(4) Notwithstanding the provision of paragraph (1), the Governor shall delegate the matters listed in the following items to the head of the metropolitan tax office, etc. listed in each such item.

However, this shall not apply to the matters listed in items (ii), (iii) and (vi) of the same paragraph.

- 一 法第四百四十四條の三十二第一項に規定する製造、譲渡又は消費の承認に関する事項
当該製造若しくは譲渡に直接関係を有する事務所若しくは事業所(当該事務所若しくは事業所が都内に所在しない場合にあつては、当該製造若しくは譲渡を行う場所)又は当該消費に係る自動車の主たる定置場の所在地を所管する都税事務所長等

(i) Matters concerning approval for manufacture, transfer or consumption prescribed in

Paragraph (1) of Article 144-32 of the Act: The office or place of business directly related to said manufacture or transfer (in the case where said office or place of business is not located in Tokyo, the place where said manufacture or transfer is conducted) or the principal place of business of the automobile for said consumption The director of the metropolitan tax office, etc. having jurisdiction over the location of the fixed station of the motor vehicle pertaining to the consumption in question

- 二 法第四百四十四條の二十一第一項(法附則第十二條の二の七第二項において読み替えて準用する場合を含む。)に規定する軽油引取税に係る免税証の交付及び法第四百四十四條の二十七(法附則第十二條の二の七第二項において準用する場合を含む。)に規定する免税軽油の引取り等に係る報告に関する事項 第百三條の十二第一項に規定する免税軽油使用者の同項に規定する免税軽油の使用に係る事務所又は事業所(当該免税軽油使用者の特別の事情によりこれにより難い場合にあつては、その主たる事務所若しくは事業所又は当該免税軽油の使用に係る事務所若しくは事業所を管理する事務所若しくは事業所)の所在地を所管する都税事務所長等

(ii) Matters concerning the issuance of exemption certificates pertaining to the diesel fuel excise duty prescribed in Article 144-21, paragraph (1) (including as replaced and applied mutatis mutandis in Article 12-2-7, paragraph (2) of the Supplementary Provisions of the Act). of the Act and reports pertaining to the take-back, etc. of exempt diesel fuel prescribed in Article 144-27 (including as applied mutatis mutandis in Article 12-2-7, paragraph (2) of the Supplementary Provisions of the Act) of the Act: The head of the metropolitan tax office having jurisdiction over the location of the office or place of business of the exempt diesel fuel user prescribed in Article 103-12, paragraph (1) pertaining to the use of exempt gas oil as prescribed in the same paragraph, etc.

三 法第百四十四条の三十四第一項から第三項までに規定する届出又は法第百四十四条の三十五第一項から第三項までに規定する報告(第百三条の二第一項に規定する元売業者又は同項に規定する特約業者の行う届出又は報告を除く。)に関する事項 当該届出又は報告を行う者の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の所在地を所管する都税事務所長等

(iii) Notification as prescribed in Article 144-34, paragraphs (1) to (3) inclusive of the Act or report as prescribed in Article 144-35, paragraphs (1) to (3) inclusive of the Act (excluding notification or report made by a prime vendor prescribed in Article 103-2, paragraph (1) or a special distributor prescribed in the same paragraph) Matters concerning the person who makes the notification or report (including the director of the Tokyo Metropolitan Taxation Office, etc. having jurisdiction over the location of the principal office or place of business set forth in Article 144-34, paragraph (1) of the Act)

5 法第二十条の四の規定によつて知事が徴収嘱託を受けた他の地方団体に係る地方団体の徴収金の徴収に関しては、当該徴収金を納付すべき者の住所、居所、家屋敷、事務所若しくは事業所又はその者の財産の所在地を所管する都税事務所長等に委任する。

(5) With respect to the collection of the collection fees of a local organization pertaining to another local organization to which the governor has been commissioned to collect pursuant to the provision of Article 20-4 of the Act, the governor shall delegate the collection of such fees to the head of the metropolitan tax office, etc. having jurisdiction over the domicile, residence, house site, office or place of business of the person who is to pay the said fees, or the location of the property of such person.

6 第一項から第三項までの規定にかかわらず、法第二十条の十の証明書(地方税法施行令(昭和二十五年政令第二百四十五号)第六条の二十一第一項第一号、第二号及び第五号に掲げる事項に係るものに限る。)については、都税事務所長等に交付の申請が行われた場合に限り、当該都税事務所長等は、当該証明書の交付を行うものとする。

(6) Notwithstanding the provisions of paragraphs (1) to (3) inclusive, a certificate under Article 20-10 of the Act (limited to those pertaining to the matters listed in Article 6-21, paragraph (1),

items (i), (ii) and (v) of the Local Tax Act Enforcement Order (Cabinet Order No. 245 of 1950.)

- 7 第一項の規定にかかわらず、法第二十条の十の証明書(地方税法施行令第六条の二十一第一項第四号に掲げる事項に係るものに限る。)及び法第三百八十二条の三の証明書(同条ただし書の規定による措置を講じたものを含む。)については、特別区の存する区域を所管する都税事務所に交付(法第三百八十二条の四の規定により当該証明書に住所に代わる事項を記載したものの交付を含む。以下この項において同じ。)の申請が行われた場合に限り、当該都税事務所長は、当該証明書の交付を行うものとする。

- (7) Notwithstanding the provision of paragraph (1), a certificate set forth in Article 20-10 of the Act (limited to those pertaining to the matters listed in Article 6-21, paragraph (1), item (iv) of the Local Tax Act Enforcement Order.) and Article 382-3 of the Act (including those taken measures pursuant to the proviso of the same Article), the director of the metropolitan tax office shall issue the said certificate only when an application for issuance (including the issuance of a document stating the matter that substitutes for the address on the said certificate pursuant to the provisions of Article 382-4; hereinafter same shall apply in this paragraph) is filed with the director of the metropolitan tax office that has jurisdiction over the area where the special ward exists.

- 8 事務所又は事業所(以下本項において「事業所等」という。)において行う事業に対して課する事業所税の賦課徴収事務のうち、主たる事業所等以外の事業所等に係る課税標準の調査のための質問、検査、提示若しくは提出の要求又は留置きについては、当該主たる事業所等以外の事業所等の所在地を所管する都税事務所長もこれを行うことができる。

- (8) The head of the metropolitan tax office having jurisdiction over the location of a place of business other than the principal place of business may also carry out the work of levying and collecting Establishment Tax levied on businesses carried out at the place of business (hereinafter in this paragraph referred to as 'business offices, etc.'), with respect to questions, inspection, requests for presentation or submission or retention for the purpose of investigating the tax base of a place of business etc. other than the principal place of business etc.

- 9 知事は、前各項の規定によつて委任した事項について必要があると認める場合においては、都税事務所長等及び都税総合事務センター所長に指示することができる。

- (9) The Governor may, when persons finds it necessary with respect to matters delegated pursuant to the provisions of the preceding paragraphs, give instructions to the director of the Tokyo Metropolitan Tax Office, etc. and the director of the Tokyo Metropolitan Tax Administration Center.

(昭二九条例四二・昭三〇条例三三・昭三一条例四五・昭三四条例五一・昭三六条例六一・昭三六条例一〇一・昭三七条例九八・昭三八条例五四・昭三九条例一九〇・昭四〇条例七〇・昭四〇条例八〇・昭四一条例八五・昭四二条例六七・昭

四三条例六〇・昭四四条例七六・昭四五条例九五・昭四六条例一〇三・昭五〇条例五四・昭五一条例六九・昭五九条例一二一・平元条例三五・平元条例九〇・平二条例七六・平九条例一六・平一〇条例八三・平一一条例二七・平一一条例七五・平一二条例二二・平一二条例一四六・平一四条例一一〇・平一四条例一六三・平一五条例一三・平一六条例三二・平一六条例一一二・平一六条例一一七・平一七条例二三・平一七条例一三七・平一九条例二五・平二一条例一九・平二一条例五八・平二二条例二九・平二二条例七二・平二四条例二三・平二八条例八二・令三条例五九・令五条例二〇・一部改正)

Partial amendment of Ordinance No.103 of 1971; Ordinance No.103 of 1971; Ordinance No.54 of 1975; Ordinance No.54 of 1975; Ordinance No.69 of 1976; Ordinance No.121 of 1976; Ordinance No.35 of 1981; Ordinance No.90 of 1989; Ordinance No.76 of 1990; Ordinance No.16 of 1990; Ordinance No.83 of 1998; Ordinance No.27 of 1999; Ordinance No.75 of 1999; Ordinance No.22 of 2000; Ordinance No.146 of 1999; Ordinance No.110 of 1999; Ordinance No.160 of 2002; Ordinance No.163 of 2004; Ordinance No.13 of 2003; Ordinance No.13 of 2003, Ordinance No.32 of 2004, Ordinance No.112 of 2004, Ordinance No.117 of 2004, Ordinance No.23 of 2004, Ordinance No.137 of 2004, Ordinance No.25 of 2007, Ordinance No.19 of 2009, Ordinance No.58 of 2009, Ordinance No.29 of 2010, Ordinance No.22 of 2010, Ordinance No.23 of 2012, Ordinance No.82 of 2016, Ordinance No.59 of 2021, Ordinance No. 20 of 2023)

第五条 削除

Article 5 Deletion

(平二八条例一八)

(Ordinance No. 18 of 2016)

(許可、認可書類の提出等)

(Permits, submission of approval documents, etc.)

第六条 この条例により申告をすべき義務がある者は、その申告すべき事項について法令その他の定めにより官公署の許可、認可若しくは検査を受け、又は官公署に対し届出をしたものである場合においては、当該事実を証するものを納税地所管の都税事務所長等又は都税総合事務センター所長に呈示し、又は提出しなければならない。ただし、第十二条第三項の規定によつて市町村を経由する申告書その他の書類に関するものにあつては、当該市町村長に呈示し、又は提出することができる。

Article 6 If a person who has an obligation to report under this ordinance has received permission, approval or inspection from a public agency or has notified the public agency regarding the matters to be reported in accordance with laws and regulations or other provisions, Documents proving this fact must be presented or submitted to the director of the metropolitan tax office,

etc. or the director of the metropolitan tax administration center that has jurisdiction over the place of tax payment. However, in the case of reports and other documents that pass through municipalities pursuant to the provisions of Article 12, paragraph (3), they may be presented or submitted to the mayor of the municipality concerned.

2 前項の規定により難しいものは、許可、認可若しくは検査又は届出の年月日及びその要領を申告しなければならない。

(2) Those that are inapplicable pursuant to the provisions of the preceding paragraph shall report the date of permission, approval or inspection, or notification, as well as the outline of such permission, approval or inspection.

(昭四三条例六〇・昭四六条例一〇三・昭五九条例一二一・平九条例一六・平一九条例二五・一部改正)

(Ordinance 60 of 1968, Ordinance 103 of 1971, Ordinance 121 of 1984, Ordinance 16 of 1997, Ordinance 25 of 1999, partial revision)

(既に賦課を受けた者の当該事実を証明する書類の提出)

(Submission of documents proving such fact for those who have already received the levy)

第七条 都税の納税義務の発生した者が、同一の課税客体に対する同種の税について他の道府県、市町村(都内の市町村を含む。)において既に賦課を受けた者である場合においては、この条例による申告をすると同時に当該事実を証明する書類を提出しなければならない。

Article 7 Where a person who has incurred the obligation to pay metropolitan tax is a person who has already been levied the same type of tax on the same taxable object in another prefecture or municipality (Includes municipalities in the metropolitan area.), persons shall submit a document proving the fact at the same time as filing a declaration in accordance with this Ordinance.

(人格のない社団等に対する本章の規定の適用)

(Application of the provisions of this Chapter to an association, etc. without legal personality)

第七条の二 法人でない社団又は財団で代表者又は管理人の定のあるもの(以下次条において「人格のない社団等」という。)は、法人とみなして、本章中法人に関する規定をこれに適用する。

Article 7-2 An association or foundation which is not a corporation and has a designated representative or manager (hereinafter in the following Article referred to as 'an association, etc. without legal personality') shall be deemed to be a legal entity and the provisions in this Chapter concerning legal entities shall apply to it.

(昭三二条例三四・追加、昭三四条例五一・一部改正)

(Addition of Ordinance No. 34 of 1957, partial amendment of Ordinance No. 51 of 1959)

(法人の提出すべき申告書に係る代表者等の併記)

(The representative, etc. pertaining to the report to be submitted by the corporation)

第八条 この条例により申告をすべき義務がある者が法人である場合には、その本店又は主たる事務所若しくは事業所の所在地及びその法人の代表者(法人の代表者が法人である場合にあっては当該代表者の職務を行うべき者とし、二人以上の者が共同して法人を代表する場合にあってはその全員とし、法人の代表者が二人以上ある場合(二人以上の者が共同して法人を代表する場合を除く。))にあっては法人の業務を主宰する者とし、人格のない社団等で代表者の定めがなく、かつ、管理人の定めがあるものにあつては管理人とする。)の氏名を併せて申告しなければならない。

Article 8. If the person who is obliged to report under this ordinance is a corporation, the location of its head office or main office or place of business and the name of the representative of the corporation (if the representative of a corporation is a corporation, the person who should perform the duties of the representative, and if two or more persons jointly represent the corporation, all of them shall be the representative of the corporation. If there are two or more persons (excludes the cases where two or more persons jointly represent a corporation), the person shall preside over the affairs of the corporation, and in the case of an association, etc. without legal personality that does not have a designated representative and has a designated manager, the person shall be the manager) must be reported.

(平一九条例九二・全改)

(Totally changed of Ordinance No. 92 of 2007)

(都税事務所長等又は都税総合事務センター所長による申告事項)

(Matters to be reported by the director of the Tokyo Metropolitan Tax Office, etc. or the director of the Tokyo Metropolitan General Taxation Center)

第九条 都税事務所長等又は都税総合事務センター所長は、この条例による申告事項のほか、都税の賦課徴収に関し必要があると認める事項について、納税義務者又は特別徴収義務者にその申告をさせることができる。

Article 9 In addition to the matters to be reported pursuant to this Ordinance, the director of the metropolitan tax office, etc. or the director of the Metropolitan Tax Administration Center may have a person liable for tax payment or a person liable for special collection file a report on any matter that persons finds necessary for the imposition and collection of metropolitan taxes.

(昭四三条例六〇・昭四六条例一〇三・昭五九条例一二一・平一九条例二五・一部改正)

(Partial Amendment of Ordinance No.60 of 1968, Ordinance No.103 of 1971, Ordinance No.121 of 1984, Ordinance No.25 of 2007)

(納税地の異動)

(Change of tax payment location)

第十条 都内において、第十五条に規定する納税地に異動を生じた場合の申告書は、前納税地所管の都税事務所長等を経由しなければならない。

Article 10 If there is a change in the place of tax payment prescribed in Article 15 in Tokyo, the tax return must go through the head of the metropolitan tax office that has jurisdiction over the previous place of tax payment.

(昭四三条例六〇・昭四六条例一〇三・平一九条例二五・一部改正)

(Partial Amendment of Ordinance No.60 of 1968, Ordinance No.103 of 1971, Ordinance No.25 of 2007,)

(申告すべき事項が二以上の都税事務所等にわたる場合の申告書の経由)

(via a tax return in the case where the matters to be reported cover two or more metropolitan tax offices, etc.)

第十一条 この条例により申告すべき事項が二以上の都税事務所又は支庁(以下「都税事務所等」という。)の所管区域に係るものである場合において提出すべき申告書は、主たる納税地所管の都税事務所長等を経由しなければならない。

Article 11 Where the matters to be reported pursuant to this Ordinance pertain to the jurisdictional district of two or more metropolitan tax offices or branch offices (hereinafter referred to as "metropolitan tax offices, etc."), the tax return form to be submitted shall be submitted through the director of the metropolitan tax office, etc. having jurisdiction over the principal tax payment location.

(昭四六条例一〇三・昭五九条例一二一・平二八条例一八・一部改正)

(Ordinance No. 103 of 1971, Ordinance No. 121 of 1984, Ordinance No. 18 of 1958, partial revision)

(書類の経由)

(Via documents)

第十二条 この条例により知事に提出すべき申告書、申請書その他の書類(以下この条において「書類」と総称する。)は、次項に規定するものを除き、すべて納税地所管の都税事務所長等を経由しなければならない。ただし、第四条の三第二項に規定する事項に係る申告書は、都税総合事務センター所長を経由しなければならない。

Article 12 All tax returns, applications and other documents to be submitted to the Governor pursuant to this Ordinance (hereinafter collectively referred to as "documents" in this Article) shall be submitted through the director of the metropolitan tax office, etc. having jurisdiction over the place of tax payment, except those prescribed in the following paragraph. However, the return pertaining to the matters prescribed in Article 4-3, paragraph (2) shall be filed through the director of the Metropolitan Tax Administration Center.

2 第四条の三第二項に規定する事項に係る書類(申告書を除く。)は、都税事務所長等又は都税総合事務センター所長を経由しなければならない。

(2) The documents pertaining to the matters prescribed in Article 4-3, paragraph (2) (excluding tax returns) shall be submitted through the director of the Metropolitan Tax Office, etc. or the

director of the Metropolitan Tax Center.

- 3 市町村の存する区域において、この条例により知事に提出すべき書類は、課税客体の所在する市町村を経由することができる。

- (3) In the area where a municipality exists, documents to be submitted to the Governor under this Ordinance may be submitted through the municipality where the taxable object is located.

(昭二九条例四二・昭四三条例六〇・昭四六条例一〇三・昭五九条例一二一・平九条例一六・平一九条例二五・一部改正)

(Partial amendment of Ordinance No.42 of 1954, Ordinance No.60 of 1968, Ordinance No.103 of 1971, Ordinance No.121 of 1984, Ordinance No.16 of 1997, Ordinance No.25 of 2007)

(東京都行政手続条例の適用除外)

(Exemptions from the Tokyo Metropolitan Government Ordinance on Administrative Procedure)

第十二条の二 東京都行政手続条例(平成六年東京都条例第百四十二号)第三条又は第四条に定めるもののほか、この条例に基づく処分その他公権力の行使に当たる行為については、同条例第二章及び第三章の規定は、適用しない。

Article 12-2 In addition to what is provided for in Article 3 or Article 4 of the Tokyo Metropolitan Ordinance on Administrative Procedure (Tokyo Metropolitan Ordinance No. 142 of 1994), the provisions of Chapters II and III of said Ordinance shall not apply to dispositions and other acts constituting the exercise of public authority pursuant to this Ordinance.

- 2 東京都行政手続条例第三条、第四条又は第三十三条第四項に定めるもののほか、徴収金を納付し、又は納入する義務の適正な実現を図るために行われる行政指導(同条例第二条第一項第六号に規定する行政指導をいう。)については、同条例第三十三条第三項及び第三十四条の規定は、適用しない。

- (2) In addition to what is provided for in Article 3, Article 4 or Article 33, paragraph (4) of the Tokyo Metropolitan Government Ordinance on Administrative Procedure, the provisions of Article 33, paragraph (3) and Article 34 of the same Ordinance shall not apply to administrative guidance ("Administrative guidance" means the administrative guidance prescribed in Article 2, paragraph (1), item (vi) of the said Ordinance) provided for the proper realization of the obligation to pay or deliver the collection.

(平七条例二七・追加、平二七条例二〇・一部改正)

(Addition of Ordinance No. 27 of 1995, addition, partial amendment of Ordinance No. 20 of 2015)

(文書等の様式)

(Forms of documents, etc.)

第十三条 納付書、納入書及び納税通知書その他この条例に定める文書等の様式は、規則で定める。

Article 13 The forms of written payment, written delivery, written notice of tax payment, and other documents, etc. provided for in this Ordinance shall be specified by rules.

(昭三三条例五五・全改、昭三八条例五四・一部改正)

(Totally changed of Ordinance No. 55 of 1958, partial amendment of Ordinance No. 54 of 1963)

(条例施行の細目)

(Details of ordinance enforcement)

第十四条 この条例の施行について必要な事項及びこの条例に定めるものの外、都税の賦課徴収について必要な事項は、規則で定める。

Article 14 Matters necessary for the enforcement of this Ordinance and matters necessary for the assessment and collection of metropolitan tax, other than those provided for in this Ordinance, shall be prescribed by rules.

第二節 賦課徴収

Section 2 Assessment and Collection

(納税地)

(Place of tax payment)

第十五条 徴収金は、納税地において賦課徴収する。

Article 15 Taxes shall be imposed and collected at the place of tax payment.

2 前項の納税地とは、次に掲げるものをいう。

(2) The place of tax payment set forth in the preceding paragraph means any of the following

一 普通徴収に係る徴収金にあつては、課税客体の所在地(個人の事業税に係る徴収金にあつては、納税義務者が都内に住所又は居所を有し、かつ、当該住所又は居所が所得税法(昭和四十年法律第三十三号)第十五条、第十六条又は第十八条の規定の適用を受ける場合は、当該住所又は居所の所在地)

(i) In the case of a collection pertaining to ordinary tax collection, the location of the taxable person (in the case of a collection pertaining to enterprise tax on individuals, the location of the domicile or residence of the taxpayer if persons has a domicile or residence in Tokyo and the said domicile or residence is subject to the provisions of Article 15, Article 16 or Article 18 of the Income Tax Act (Act No. 33 of 1965)) (Location of the residence of the person who has the domicile or residence)

二 申告納付に係る徴収金にあつては、申告納付すべき日における主たる事務所又は事業所の所在地(地方消費税の徴収金のうち、譲渡割(法第七十二条の七十七第二号に規定する譲渡割をいう。以下同じ。))にあつては法第七十二条の七十八第二項各号に規定する場所の所在地、自動車税の環境性能割(法第一百四十五条第一号に規定する環境性能割をいう。以下「環境性能割」という。))に係る徴収金にあつては第六十五条第一項に規定する自動車の主たる定置場の所在地、軽油引取税に係る徴収金のうち、第

百三条の二第三項又は第四項に規定する燃料炭化水素油又は軽油の販売に対するものにあつては当該燃料炭化水素油又は軽油の販売に直接関係を有する事業所の所在地、同条第五項に規定する炭化水素油の消費に対するものにあつては同項の自動車の主たる定置場の所在地、同条第六項に規定する軽油の所有に対するものにあつては当該所有している者の事務所又は事業所で当該軽油を直接管理するものの所在地、第百三条の三に規定する軽油の消費、譲渡又は輸入に対するものにあつては当該軽油の消費、譲渡又は輸入について直接関係を有する事務所又は事業所(事務所又は事業所のない者にあつては、住所)の所在地、特別土地保有税に係る徴収金にあつては課税客体の所在地)

(2) In the case of a collection pertaining to a filing payment, the location of the principal office or place of business as of the date on which the filing payment is to be made. (the location of the place prescribed in each item of Article 72-78, paragraph (2) of the Act in the case of a collection of local consumption tax on a local tax on domestic transactions (this refers to the transfer portion prescribed in Article 72-77 item (ii) of the Act. The same shall apply hereinafter), the location of the main stationary place of a motor vehicle as prescribed in Article 65, paragraph (1) in the case of a collection on an environmental excise of motor vehicle tax ("Environmental Excise " means the environmental excise portion prescribed in Article 145, item (i) of the Act. Hereinafter referred to as the " Environmental Excise "), the location of the main stationary place of a motor vehicle as prescribed in Article 103-2, paragraph (3) or (4) in the case of a collection on a gas oil excise tax. (iii) In the case of the tax on the sale of fuel hydrocarbon oil or gas oil prescribed in paragraph (3) or (4) of Article 103-2, the location of the place of business directly related to the sale of such fuel hydrocarbon oil or gas oil; in the case of the tax on the consumption of hydrocarbon oil prescribed in paragraph (5) of the same Article, the location of the principal fixed office of a motor vehicle prescribed in the same paragraph; in the case of the tax on the possession of gas oil prescribed in paragraph (6) of the same Article, the In the case of the consumption, transfer, or importation of gas oil prescribed in Article 103-3, the location of the office or place of business directly related to the consumption, transfer, or importation of the said gas oil (or the location of the taxable object in the case of the collection pertaining to the Special Land Possession Tax)

三 申告納入に係る徴収金にあつては、特別徴収すべき都税に係る法第二十四条第八項の営業所等、特定配当等(法第二十三条第一項第十五号に規定する特定配当等をいう。以下この号及び次章第一節において同じ。)の支払を受ける個人が当該特定配当等の支払を受けるべき日現在における当該個人の住所、特定株式等譲渡対価等(法第二十三条第一項第十六号に規定する特定株式等譲渡対価等をいう。以下この号及び次章第一節において同じ。)の支払を受ける個人が当該特定株式等譲渡対価等の支払を受けるべき日の属する年の一月一日現在における当該個人の住所、第四十八条の十五

のゴルフ場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)の所在地

- (iii) In the case of a collection pertaining to a tax payment by filing a return, the business office, etc. set forth in Article 24, paragraph (8) of the Act (meaning specified dividend, etc. prescribed in Article 23, paragraph (1), item (xv) of the Act. The same shall apply hereinafter in this item and Section 1 of the next Chapter) pertaining to the metropolitan tax to be specially collected, the address of the individual who receives payment of the specified dividend, etc. as of the date on which the individual who receives payment of the specified dividend, etc. is to receive payment of the said specified dividend, etc., the address of the individual who receives payment of consideration for transfer of specified shares, etc. (meaning the Consideration, etc. for Transfer of Specified Shares, etc. prescribed in Article 23, paragraph (1), item (xvi) of the Act. The same shall apply hereinafter in this item and Section 1 of the next Chapter) as of January 1 of the year that includes the date on which the individual who receives payment of the consideration for transfer of specified shares, etc. is to receive payment of the said consideration for transfer of specified shares, etc., the golf course set forth in Article 48-15 or the place where gas oil is delivered under Article 103-10, paragraph (1). (the head office (meaning the principal office or place of business set forth in Article 144-34, paragraph (1) of the Act; the same shall apply hereinafter in this item and Chapter II, Section 11) in Tokyo. Hereinafter the same shall apply in this item and Chapter II, Section 11)

四 証紙徴収に係る徴収金及び第八十一条の規定による自動車税の種別割(法第百四十五条第二号に規定する種別割をいう。以下「種別割」という。)の徴収に係る徴収金にあつては、課税客体の所在地(種別割に係る徴収金にあつては、課税客体である自動車の主たる定置場の所在地)

- (iv) In the case of a collection pertaining to the collection of stamps and a collection pertaining to the collection of a taxable rate for motor vehicle tax by type (the category base prescribed in Article 145, item (ii) of the Act. Hereinafter referred to as the "category base".) pursuant to the provisions of Article 81, the location of the taxable customer (in the case of a collection pertaining to a taxable rate by type, the location of the main fixed place of the motor vehicle that is the taxable customer)

3 知事は、前項の規定による納税地を不適當と認める場合又はこれにより難いと認める場合においては、同項の規定にかかわらず、別に納税地を指定することができる。

- (iii) The governor may, notwithstanding the provisions of the same paragraph, designate a separate place for tax payment if persons finds that the place of tax payment under the provisions of the preceding paragraph is inappropriate or that it is difficult to do so.

(昭二九条例四二・昭三一条例四五・昭三二条例三四・昭三三条例四五・昭三六

条例五七・昭三八条例五四・昭三九条例一三七・昭四〇条例七〇・昭四〇条例八〇・昭四一条例八五・昭四二条例六七・昭四三条例六〇・昭四八条例六四・昭五〇条例五四・昭六二条例七三・平元条例三五・平元条例九〇・平四条例一五七・平五条例四〇・平七条例二七・平九条例六一・平一一条例一一三・平一三条例八〇・平一五条例九八・平一五条例一二五・平一七条例一三七・平二〇条例八二・平二一条例五八・平二五条例一〇四・平二六条例二八・平二八条例八二・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No.45 of 1956, Ordinance No.34 of 1957, Ordinance No.45 of 1958, Ordinance No.57 of 1961, Ordinance No.54 of 1963, Ordinance No.137 of 1964, Ordinance No.70 of 1965, Ordinance No.80 of 1965, Ordinance No.85 of 1966, Ordinance No.67 of 1967, Ordinance No.60 of 1968, Ordinance No.64 of 1973, Ordinance No.54 of 1975, Ordinance No.73 of 1987, Ordinance No.35 of 1989, Ordinance No.90 of 1989, Ordinance No.157 of 1992, Ordinance No.40 of 1993, Ordinance No.27 of 1995, Ordinance No.61 of 1997, Ordinance No.113 of 1999, Ordinance No.80 of 2001, Ordinance No.98 of 2003, Ordinance No.125 of 2003, Ordinance No.137 of 2005, Ordinance No.28 of 2008, Ordinance No.58 of 2009, Ordinance No.104 of 2013, Ordinance No.28 of 2014, Ordinance No.82 of 2016)

(課税洩れ等に係る徴収金の取扱)

(Handling of collection related to tax leakage, etc.)

第十六条 課税洩れに係る徴収金又は詐偽その他不正の行為に因り免かれた徴収金については、課税すべき年度の税率によつてその金額を一時に賦課徴収する。

Article 16 With respect to any tax withholding pertaining to a tax leakage or any tax withholding that has been evaded by fraud or other wrongful act, such amount shall be assessed and collected in a lump sum at the tax rate for the year in which the tax is to be collected.

(公示送達)

(Service of public notice)

第十七条 法第二十条の二の規定による公示送達は、都税事務所等、都税総合事務センター又は都庁内の掲示場に掲示して行うものとする。

Article 17 Service of public notice pursuant to the provision of Article 20-2 of the Act shall be made by posting the notice at the Metropolitan Tax Office, etc., the Metropolitan Taxation Administration Office Center or a posting place in the Tokyo Metropolitan Government.

(昭三四条例五一・旧第二十条繰上・一部改正、昭四三条例六〇・昭四六条例一〇三・昭五九条例一二一・平一九条例二五・一部改正)

(Ordinance No. 51 of 1959, former Article 20 carried forward and partial amendment of Ordinance No. 60 of 1968, Ordinance No.103 of 1971, Ordinance No.121 of 1984,

Ordinance No.25 of 2007)

(災害等による期限の延長)

(Extension of deadline due to disaster, etc.)

第十七条の二 知事は、都又は他の道府県の区域の全部又は一部にわたり災害(災害対策基本法(昭和三十六年法律第二百二十三号)第二条第一号に規定する災害をいう。以下同じ。)その他やむを得ない理由により、法又はこの条例に定める申告、申請、請求、届出その他書類の提出(審査請求に関するものを除く。)又は納付若しくは納入に関する期限までに、これらの行為をすることができないと認める場合には、法第二十条の五の二第二項の規定の適用がある場合を除き、その理由のやんだ日から二月以内に限り、地域及び期日を指定して当該期限を延長するものとする。

(1) Article 17-2. The governor shall, due to a disaster (This refers to disasters prescribed in Article 2, item (i) of the Basic Act on Disaster Management (Act No. 223 of 1961) The same shall apply hereinafter) or other unavoidable reason, submit (excluding those related to requests for examination) or pay the report, application, request, notification, or other documents stipulated by the law or this ordinance in all or part of the area of the capital or other prefectures. If it is found that it is impossible to perform these acts by the time limit for the deadline shall be extended by specifying the region and date within the specified period.

2 知事は、災害その他やむを得ない理由により、前項に規定する期限までに当該行為をすることができないと認める場合には、法第二十条の五の二第二項又は前項の規定の適用がある場合を除き、当該行為をすべき者の申請により、その理由のやんだ日から二月以内に限り、期日を指定して当該期限を延長するものとする。

(2) In the event that the Governor finds it impossible to perform those acts by the time limit prescribed in the preceding paragraph due to a disaster or other unavoidable reasons, the Governor shall, upon application by the person who is to perform the act, designate a date within two months from the date on which the reason ceased to exist, except where the provisions of Article 20-5-2, paragraph (2) of the Act or the preceding paragraph apply, the said time limit shall be extended.

3 前項の申請をする者は、当該理由のやんだ日から十五日以内に、次に掲げる事項を記載した申請書に延長を必要とする理由を証明すべき書類を添付して、これを知事に提出しなければならない。

(3) A person who files an application set forth in the preceding paragraph shall submit to the governor a written application stating the following matters and attaching documents to prove the reason why the extension is necessary, within 15 days from the date when the reason ceased to exist.

一 年度並びに事業年度、期別、月別又は日別、税目及び税額

(i) fiscal year and fiscal period, by period, month or day, and by tax category and tax amount

二 延長を必要とする期限及びその理由

(ii) the time limit requiring the extension and the reason for such extension

三 前二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

(iii) In addition to what is listed in the preceding two items, matters deemed necessary by the Governor.

(昭三八条例五四・追加、平一二条例一六八・平一四条例一六三・平一八条例二七・平一九条例九二・平二八条例一八・平三一条例五二・令三条例九・一部改正)

(Addition of Ordinance No.54 of 1963, Ordinance No.168 of 2000, Ordinance No.163 of 2002, Ordinance No.27 of 2006, Ordinance of No. 92 of 2007, Ordinance No.18 of 2016, Ordinance 52 of 2019, Ordinance No.9 of 2021)

(納期限後に納付し、又は納入する税金又は納入金に係る延滞金)

(Delinquency charges for taxes or payments to be paid or delivered after the due date)

第十八条 納税者又は特別徴収義務者は、納期限後にその税金を納付し、又はその納入金を納入する場合においては、当該税額又は納入金額に、その納期限の翌日から納付又は納入の日までの期間の日数に応じ、年十四・六パーセント(当該納期限の翌日から一月を経過する日までの期間(次の各号に掲げる税額又は納入金額にあつては、その区分に応じ、当該各号に掲げる期間)については、年七・三パーセント)の割合を乗じて計算した金額に相当する延滞金額を加算して納付書によつて納付し、又は納入書によつて納入しなければならない。

Article 18 Where a taxpayer or a person liable for special collection pays the tax or delivers the amount of the tax after the due date, the taxpayer or the person liable for special collection shall pay the tax or deliver the amount of the tax, depending on the number of days between the day following the due date and the date of payment or delivery, at a rate of 14.6 percent per annum (or 7.3 percent per annum for the period from the day following the said due date until the day on which one month has passed (in the case of the tax or the amount of the tax listed in the following (2) In the case of the tax amount or the delivered amount listed in the following items, the delinquent amount equivalent to the amount calculated by multiplying the delinquent amount by the rate of 14.6 percent per annum (or 7.3 percent per annum for the period from the day following the due date to the day when one month has elapsed (in the case of the tax amount or the delivered amount listed in each of the following items, the period listed in the relevant item)) shall be paid or delivered in a written payment or in a delivery slip.

一 法第七十二条の二十五第八項から第十二項まで(法第七十二条の二十八第二項並びに法第七十二条の二十九第二項、第四項及び第六項において準用する場合を含む。)若しくは法第七十二条の二十六第四項の申告書、法第五十三条第一項、第二項若しくは第三十一項若しくは法第三百二十一条の八第一項、第二項若しくは第三十一項の申

告書(次項において「法第七十二条の二十五第八項の申告書等」という。)、第四十八条の十四の二第一項若しくは第三項の申告書、第七十二条第一項の申告書、第一百五十一条第一項若しくは第一百六十条第一項の申告書又は第一百八十八条の十七第一項若しくは第二項の申告書でその提出期限後に提出したものに係る税額 当該提出した日までの期間又はその日の翌日から一月を経過する日までの期間

- (i) A return form set forth in Article 72-25, paragraphs (8) to (12) (including the cases where it is applied mutatis mutandis pursuant to Article 72-28, paragraph (2) and Article 72-29, paragraph (2), paragraph (4) and paragraph (6) of the Act) or Article 72-26(4) of the Act, a return form set forth in Article 53, paragraphs (1), (2) or (31) of the Act or Article 321-8, paragraphs (1), (2) or (31) of the Act, a return form set forth in Article 48-14-2, paragraph (1) or (3), Article 72 (iii) Tax on a return form set forth in Article 121-8, paragraphs (1), (2) or (31) (referred to in the following paragraph as the "return, etc. set forth in Article 72-25 paragraph (8) of the Act") , Article 48-14-2, paragraph (1) or (3), Article 48-14-2, paragraph (1) or (3), Article 72 paragraph (1), Article 150, paragraph (1) or 160, paragraph (1), or Article 188-17, paragraph (1) or (2), which has been filed after the due date thereof: The period up to the day of filing or the day on which one month has elapsed since the day following the said day of filing

二 法第七十二条の三十一第二項若しくは第三項の修正申告書、法第五十三条第三十四項若しくは法第三百二十一条の八第三十四項の申告書、法第七十四条の十二第二項の修正申告書、法第一百六十一条第二項の修正申告書、法第六百条第二項の修正申告書又は法第七百一条の四十九第二項の修正申告書に係る税額 当該修正申告書又は申告書を提出した日(当該修正申告書又は申告書がその提出期限前に提出された場合には、当該修正申告書又は申告書の提出期限)までの期間又はその期間の末日の翌日から一月を経過する日までの期間

- (ii) An amended return form set forth in Article 72-31, paragraph (2) or (3) of the Act, a return form set forth in Article 53, paragraph (34) of the Act or Article 321-8, paragraph (34) of the Act, an amended return form set forth in Article 74-12, paragraph (2) of the Act, an amended return form set forth in Article 161, paragraph (2) of the Act, an amended return form set forth in Article 600(2) of the Act or a return form set forth in Article 701-49, paragraph (2) of the Act Tax on an amended return The period up to the day on which the said amended return or return is filed (or, if the said amended return or return is filed before the due date for filing, the due date for filing the said amended return or return) or the day on which one month has elapsed since the day following the last day of such period

三 第四十八条の二第一項(第四十八条の四の二第二項、第四十八条の四の三第二項並びに附則第五条の五第二項及び第四項において準用する場合を含む。)、第四十八条の四の四第二項(第四十八条の四の五第二項、第四十八条の四の六第二項及び第四十

八条の四の七第二項において準用する場合を含む。)、法附則第十二条第一項、法第百六十四条第二項又は法第百四十四条の二十九第一項の規定により徴収を猶予した税額又は納入金額 当該猶予した期間の末日の翌日から一月を経過する日までの期間

(iii) The amount of tax or the amount of delivery for which collection has been suspended pursuant to the provision of Article 12, paragraph (1) of the Supplementary Provisions of the Act, Article 164, paragraph (2) of the Act, or Article 144-29, paragraph (1) of the Act, as applied mutatis mutandis pursuant to Article 48-2, paragraph (1) (including the cases where it is applied mutatis mutandis under Article 48-4-2 (including the cases where it is applied mutatis mutandis under Article 48-4-5, paragraph (2), Article 48-4-6, paragraph (2), and Article 48-4-7, paragraph (2), paragraph (2), Article 48-4-3, paragraph (2), and Article 5-5, paragraphs (2) and (4) of the Supplementary Provisions), Article 48-4-4, paragraph (2), of the Act The period up to the day of filing or the day on which one month has elapsed since the day following the said day of filing.

四 第百五十一条第三項若しくは第四項(これらの規定を第百五十二条第二項、第百五十三条の二の二第二項、附則第十八条の二第四項及び附則第十八条の二の二第三項において準用する場合を含む。)、第百五十三条第三項、第百五十三条の二第五項、第百六十三条第五項、附則第十八条の二第三項、附則第十八条の二の二第二項又は附則第十八条の二の三第二項、第四項若しくは第五項の規定によつて徴収を猶予した税額 当該猶予した期間又はその期間の末日の翌日から一月を経過する日までの期間

(iv) The amount of tax whose collection has been suspended pursuant to the provision of Article 151, paragraph (3) or (4) (including the cases where these provisions are applied mutatis mutandis under Article 152, paragraph (2), Article 153-2-2, paragraph (2), Article 18-2, paragraph (4) of the Supplementary Provisions, and Article 18-2-2, paragraph (3) of the Supplementary Provisions), Article 153, paragraph (3), Article 153-2, paragraph (5), Article 163, paragraph (5), Article 18-2, paragraph (3) of the Supplementary Provisions, Article 18-2-2, paragraph (2) of the Supplementary Provisions or Article 18-2-3, paragraphs (2), (4) or (5) of the Supplementary Provisions. The period up to the day of filing or the day on which one month has elapsed since the day following the said day of filing.

- 2 前項の場合において、事業税又は都民税について法人が法第七十二条の二十五第八項の申告書等を提出した日(当該申告書がその提出期限前に提出された場合には当該申告書の提出期限)の翌日から一年を経過する日後に法第七十二条の三十一第二項若しくは第三項の修正申告書又は法第五十三条第三十四項若しくは法第三百二十一条の八第三十四項の申告書を提出したときは、詐偽その他不正の行為により事業税又は都民税を免れた法人が法第七十二条の三十九第一項若しくは第三項、法第七十二条の四十一第一項若しくは第三項若しくは法第七十二条の四十一の二第一項若しくは第三項又は法第五十五条第一項若しくは第三項若しくは法第三百二十一条の十一第一項若しくは第三項の規定

による更正があるべきことを予知して当該修正申告書又は申告書を提出した場合を除き、当該一年を経過する日の翌日から当該修正申告書又は申告書を提出した日(当該修正申告書又は申告書がその提出期限前に提出された場合には、当該修正申告書又は申告書の提出期限)までの期間は、延滞金の計算の基礎となる期間から控除する。

2. In the case of the preceding paragraph, one year after the day following the day on which the corporation submitted the report, etc. (or the due date of such return if such return is filed before such due date) under Article 72-25, Paragraph 8 of the Act for enterprise tax or metropolitan inhabitant tax, has submitted an amended return under Article 31, paragraph (2) or (3) or a return under Article 53, paragraph (34) or Article 321-8, paragraph (34) of the Act When a corporation exempted from enterprise tax or metropolitan inhabitant tax due to fraud or other wrongful act is subject to Article 72-39, paragraph (1) or (3) of the Act, or Article 72-41, paragraph (1) of the Act or Paragraph 3 or Article 72-41-2 Paragraph (1) or Paragraph (3) of the Act or Article 55 Paragraph 1 or Paragraph 3 of the Act or Article 321-11 of the Law Except in cases where the amended return form or return form was submitted in anticipation of the need for correction pursuant to the provisions of paragraph (1) or (3), the amended return form or return form shall be filed from the day after the one-year period has passed. The period up to the date of submission (or the due date of such amended return or return, if such amended return or return was filed prior to the due date of such return or return) shall be deducted from the period on which the late payment is calculated.

- 3 第一項の場合において、法第七十二条の三十一第二項若しくは第三項の規定による修正申告書又は法第五十三条第三十四項若しくは法第三百二十一条の八第三十四項に規定する申告書(以下この項において「修正申告書」という。)の提出があつたとき(当該修正申告書に係る事業税又は都民税について法第七十二条の二十五、法第七十二条の二十八及び法第七十二条の二十九並びに法第七十二条の三十一第一項の規定により提出する申告書又は法第五十三条第一項、第二項若しくは第三十一項又は法第三百二十一条の八第一項、第二項若しくは第三十一項に規定する申告書(以下この項において「当初申告書」という。)が提出されており、かつ、当該当初申告書の提出により納付すべき税額を減少させる更正(これに類するものとして地方税法施行令第三十三条の三第一項又は同令第九条の十第一項若しくは同令第四十八条の十六の二第一項で定める更正を含む。以下この項において「減額更正」という。)があつた後に、当該修正申告書が提出されたときに限る。)は、当該修正申告書の提出により納付すべき税額(当該当初申告書に係る税額(還付金の額に相当する税額を含む。))に達するまでの部分として同令第三十三条の三第二項又は同令第九条の十第二項若しくは同令第四十八条の十六の二第二項で定める税額に限る。)については、前項の規定にかかわらず、次に掲げる期間(詐偽その他不正の行為により事業税又は都民税を免れた法人が法第七十二条の三十九第一項若しくは第三項、法第七十二条の四十一第一項若しくは第三項若しくは法第七十二条の四十一の

二第一項若しくは第三項又は法第五十五条第一項若しくは第三項若しくは法第三百二十一条の十一第一項若しくは第三項の規定による更正があるべきことを予知して提出した修正申告書に係る事業税又は都民税その他同令第三十三条の三第三項又は同令第九条の十第三項若しくは同令第四十八条の十六の二第三項で定める事業税又は都民税にあつては、第一号に掲げる期間に限る。)を延滞金の計算の基礎となる期間から控除する。

(iii) In the case referred to in paragraph (1), where an amended return form (hereinafter in this paragraph referred to as "amended return") has been filed (A return form to be filed pursuant to the provisions of Article 72-25, Article 72-28, and Article 72-29 of the Act and Article 72-31(1) of the Act with respect to enterprise tax or metropolitan inhabitant tax pertaining to the said amended return form, or a return form prescribed in Article 53(1), (2) or (31) of the Act or Article 321-8(1), (2) or (3) of the Act or the return form prescribed in Article 53(1), (2) or (31) of the Act (hereinafter referred to in this paragraph as the "initial return form") pursuant to the provision of Article 72-31(2) or (3) of the Act or a return form prescribed in Article 53(34) of the Act or Article 321-8(34) of the Act has been filed, with respect to the amount of tax due and payable upon the filing of such amended return form, the following periods shall be deducted (Including reassessment specified by Article 33-3, paragraph (1) of the Local Tax Act Enforcement Order or Article 9-10, paragraph (1) of the same Order or Article 48-16-2, paragraph (1) of the same Order as being similar thereto. Hereinafter referred to as "reduction of amount" in this paragraph. Notwithstanding the provision of the preceding paragraph, with respect to a corporation that has been exempted from enterprise tax or metropolitan inhabitant tax by fraud or other wrongful act, the following periods (limited to the period during which the corporation has been exempted from enterprise tax or metropolitan inhabitant tax pursuant to Article 72-39, paragraph (1) or (3) of the Act, Article 72-41(1) or (3) or Article 72-41-2(1) or (3) of the Act or Article 55, paragraph (1) or (3) of the Act) (iii) In the case of enterprise tax or Tokyo inhabitant tax, or any other enterprise tax or Tokyo inhabitant tax specified in Article 33-3, paragraph (3) of the said Order or Article 9-10, paragraph (3) of the said Order or Article 48-16-2, paragraph (3) of the said Order, which has been filed in advance of a correction pursuant to the provision of Article 75(1) or (3) of the said Order or Article 321-11, paragraph (1) or (3) of the Act or Article 55, paragraph (1) or (3) of the Act or a revision under the said Order or under the said paragraph (In the case of metropolitan inhabitant tax, limited to the period listed in item (i)) from the period for calculating the delinquency charge as the basis of the delinquency charge, notwithstanding the provision of the preceding paragraph.

一 当該当初申告書の提出により納付すべき税額の納付があつた日(その日が当該申告に係る事業税又は都民税の納期限より前である場合には、当該納期限)の翌日から当該減額更正の通知をした日までの期間

(i) The period from the day following the date on which the amount of tax due on the filing of

the said initial return has been paid (or, if such date is before the due date for payment of enterprise tax or Tokyo metropolitan inhabitant tax with respect to the said return, the due date for payment) to the date on which the notice of reduction or correction was given

二 当該減額更正の通知をした日(当該減額更正が、更正の請求に基づくもの(法人税に係る更正によるものを除く。)である場合又は法人税に係る更正(法人税に係る更正の請求に基づくものに限る。)によるものである場合には、当該減額更正の通知をした日の翌日から起算して一年を経過する日)の翌日から当該修正申告書を提出した日(事業税又は法第五十三条第三十五項若しくは法第三百二十一条の八第三十五項の規定の適用がある都民税において、当該修正申告書がその提出期限前に提出された場合には、当該修正申告書の提出期限)までの期間

(ii) The period from the day following the day on which the notice of correction for reduction (where the said reassessment reduction is based on a request for reassessment (excluding those due to reassessment related to corporate income tax) or is due to a reassessment with respect to corporate tax (limited to those based on a request for correction for corporate tax), the day on which one year has elapsed from the day following the day on which the notice of the said reassessment reduction is given.) was given until the day on which the amended return in question was filed. (In the case of enterprise tax or metropolitan inhabitant tax to which the provision of Article 53, paragraph (35) of the Act or Article 321-8, paragraph (35) of the Act applies, if such amended return form is filed before the due date thereof, the due date of filing such amended return form)

4 法附則第十二条第一項の規定により不動産取得税の徴収猶予を受けた者が当該猶予を受けた税金を納付する場合には、同項の規定により徴収猶予を受けた期間に限り、当該税額に、当該期間に応じ、年三・六パーセントの割合を乗じて計算した金額に相当する延滞金額(同条第二項の規定により準用される租税特別措置法(昭和三十一年法律第二十六号)第七十条の八第一項の規定の適用を受けるべき場合にあっては、当該延滞金額の二分の一に相当する金額)を加算して納付書によつて納付しなければならない。

(4) Where a person who has obtained a grace of collection of real estate acquisition tax pursuant to the provision of Article 12, paragraph (1) of the Supplementary Provisions of the Act pays the tax under the said grace period, the amount of delinquency equivalent to the amount calculated by multiplying the said tax amount by the rate of 3.6 percent per annum for the said period only during the grace period pursuant to the provision of the said paragraph (paragraph (2) of the said Article) shall be deducted. The taxpayer shall pay the amount in writing after adding to the said tax amount the amount equivalent to half of the said delinquent amount (in the case where the taxpayer is subject to the provision of Article 70-8(1) of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957), which is applied mutatis mutandis pursuant to the provision of

Article 70-8, paragraph (1) of the said Act, the amount equivalent to one half of the said delinquent amount).

(昭二九条例四二・昭三〇条例三三・昭三二条例三四・一部改正、昭三四条例五一・旧第二十一条繰上・一部改正、昭三六条例六一・昭三八条例五四・昭四〇条例八〇・昭四一条例八五・昭四二条例六七・昭四三条例六〇・昭四五条例九五・昭四六条例七三・昭四七条例八四・昭四八条例六四・昭四九条例五九・昭五〇条例五〇・昭五〇条例五四・昭五一条例五三・昭五一条例六九・昭五二条例七二・昭五三条例四二・昭五四条例三〇・昭五六条例六〇・昭五六条例六七・昭五七条例九一・昭五九条例七一・昭六〇条例一三・昭六〇条例四八・昭六二条例四四・昭六二条例七三・昭六三条例七八・平元条例七六・平二条例七六・平三条例四二・平三条例五四・平四条例一一八・平四条例一五七・平六条例八二・平八条例九〇・平一〇条例七五・平一〇条例九七・平一一条例七五・平一二条例一四六・平一三条例八〇・平一四条例一一〇・平一四条例一二三・平一四条例一六三・平一五条例九八・平一五条例一二五・平一六条例一一二・平一七条例九九・平一九条例九二・平二一条例五八・平二二条例七八・平二三条例六二・平二四条例九二・平二六条例九六・平二七条例九三・平二八条例八二・平二九条例三八・平三〇条例六八・平三〇条例七七・令二条例五二・令三条例九・令五条例五一・一部改正)

(Partial amendment of Ordinance No. 42 of 1954; Ordinance No. 33 of 1955, Ordinance No.34 of 1957, Ordinance No.51 of 1901, former Article 21 carried forward, Ordinance No.61 of 1961, Ordinance No.54 of 1963, Ordinance No.80 of 1965, Ordinance No. 85 of 1965, Ordinance No.67 of 1967, Ordinance No.60 of 1968, Ordinance No.95 of 1970, Ordinance No.73 of 1971, Ordinance No.84 of 1972, Ordinance No.64 of 1973, Ordinance No.59 of 1974, Ordinance No.50 of 1975, Ordinance No.54 of 1975, Ordinance No. 53 of 1976, Ordinance No.69 of 1976, Ordinance No.72 of 1977, Ordinance No.42 of 1978, Ordinance No.30 of 1979, Ordinance No.60 of 1981, Ordinance No.67 of 1981, Ordinance No.91 of 1982, Ordinance No.71 of 1984, Ordinance No.13 of 1985, Ordinance No.48 of 1985, Ordinance No.44 of 1987, Ordinance No.73 of 1987, Ordinance No.78 of 1988, Ordinance No.76 of 1989, Ordinance No.76 of 1990, Ordinance No.42 of 1991, Ordinance No.54 of 1991, Ordinance No.118 of 1992, Ordinance No.157 of 1992, Ordinance No.82 of 1994, Ordinance No.90 of 1996, Ordinance No.75 of 1998, Ordinance No.97 of 1998, Ordinance No.75 of 1999, Ordinance No.146 of 2000, Ordinance No.80 of 20001, Ordinance No.110 of 2002, Ordinance No.123 of 2002, Ordinance No.163 of 2002, Ordinance No.98 of 2003, Ordinance No.125 of 2003, Ordinance No.112 of 2004, Ordinance No.99 of 2005, Ordinance No.99 of 2005,

Ordinance No.92 of 2007, Ordinance No.58 of 2009, Ordinance No.78 of 2010, Ordinance No.62 of 2011, Ordinance No.92 of 2012, Ordinance No.96 of 2014, Ordinance No.93 of 2015, Ordinance No.82 of 2016, Ordinance No.38 of 2017, Ordinance No.68 of 2018, Ordinance No.77 of 2018, Ordinance No.52 of 2020, Ordinance No.9 of 2021, Ordinance No. 51 of 2023)

(法人の事業税等に係る納期限延長の場合の延滞金)

(Delinquency charges in the case of extension of due date for corporate enterprise tax, etc.)

第十八条の二 法第七十二条の二十五第三項(法第七十二条の二十八第二項及び法第七十二条の二十九第二項において準用する場合を含む。以下この項において同じ。)又は第五項(法第七十二条の二十八第二項並びに法第七十二条の二十九第二項及び第六項において準用する場合を含む。以下この項において同じ。)の規定の適用を受けている法人は、その適用に係る各事業年度に係る所得割等(第二十五条第一項第一号イに掲げる法人の付加価値割、資本割及び所得割又は同号ロに掲げる法人の所得割をいう。)又は収入割等(同項第二号に掲げる事業を行う法人の収入割、同項第三号イに掲げる法人若しくは同項第四号に掲げる事業を行う法人の収入割、付加価値割及び資本割又は同項第三号ロに掲げる法人の収入割及び所得割をいう。)を納付する場合には、当該税額に、当該各事業年度終了の日後二月を経過した日から法第七十二条の二十五第三項又は第五項の規定により延長された当該事業税の申告書の提出期限までの期間の日数に応じ、年七・三パーセントの割合を乗じて計算した金額に相当する延滞金額を加算して納付書により納付しなければならない。

Article 18-2 A corporation subject to the provision of Article 72-25, paragraph (3) of the Act (Including the cases where the provision is applied mutatis mutandis under Article 72-28, paragraph (2) and Article 72-29, paragraph (2) of the Act. The same shall apply hereinafter in this paragraph) or (5) (Including the cases where the provision is applied mutatis mutandis under Article 72-28, paragraph (2) and Article 72-29, paragraph (2) and (6) of the Act. The same shall apply hereinafter in this paragraph) shall, when paying a tax on income, etc. or a tax on income, etc. (meaning the value-added, capital and income percentages of a corporation listed in Article 25. paragraph (1), item (i)(a) or the income percentages of a corporation listed in Article (25) paragraph (1), item (i)(b)) (i.e., the per income levy of a corporation engaged in a business listed in item (ii) of the same paragraph, the per income levy, the value added portion, and the capital added portion of a corporation listed in item (iii)(a) of the same paragraph or a corporation engaged in a business listed in item (iv) of the same paragraph, or the per income levy and the per income levy of a corporation listed in item (iii)(b) of the same paragraph). for each business year to which the provision of Article 72-25, paragraph (3) or (5) of the Act applies, add to the said amount of tax a delinquency amount equivalent to the amount calculated by multiplying the delinquency amount by a rate of 7.3% per annum, according to the number of days elapsed

between the date on which two months have passed since the last day of the relevant business year and the due date of the relevant enterprise tax return extended pursuant to the provision of Article 72-25 paragraph (3) or (5) of the Act

- 2 前条第三項の規定は、前項の延滞金額について準用する。この場合において、同条第三項中「前項の規定にかかわらず、次に掲げる期間(詐偽その他不正の行為により事業税又は都民税を免れた法人が法第七十二条の三十九第一項若しくは第三項、法第七十二条の四十一第一項若しくは第三項若しくは法第七十二条の四十一の二第一項若しくは第三項又は法第五十五条第一項若しくは第三項若しくは法第三百二十一条の十一第一項若しくは第三項の規定による更正があるべきことを予知して提出した修正申告書に係る事業税又は都民税その他同令第三十三条の三第三項又は同令第九条の十第三項若しくは同令第四十八条の十六の二第三項で定める事業税又は都民税にあつては、第一号に掲げる期間に限る。)」とあるのは、「当該当初申告書の提出により納付すべき税額の納付があつた日(その日が次条第一項の各事業年度終了の日後二月を経過した日より前である場合には、同日)から次条第一項の申告書の提出期限までの期間」と読み替えるものとする。

- (2) The provisions of paragraph (3) of the preceding Article shall apply mutatis mutandis to the overdue amount set forth in the preceding paragraph. In this case, the phrase "Notwithstanding the provision of the preceding paragraph, the following period" (Where a corporation that has been exempted from enterprise tax or metropolitan inhabitant tax by fraud or any other wrongful act has filed a revised return under Article 72-39, paragraph (1) or (3) of the Act, Article 72-41, paragraph (1) or (3) or 72-41-2, paragraph (1) or (3) of the Act, or Article 55, paragraph (1) or (3) or Article 321-11 paragraph (1) of the Act, or Article 53, paragraph (3) or (3) of the Act, or Article 321-11 paragraph (3) of the Order for Enforcement of the Act (iii))In the case of enterprise tax or metropolitan inhabitant tax with respect to a revised return filed in anticipation of a correction pursuant to the provision of Article 33-3(3) of the said Order or Article 9-10(3) of the said Order or Article 48-16-2(3) of the said Order, limited to the period specified in item (i)) in paragraph (3) of the said Article shall be deemed to be replaced with "the period from the day on which the amount of tax due from the filing of the said initial return form has been paid to the due date of the return form set forth in paragraph (1) of the following Article.

- 3 法人税法(昭和四十年法律第三十四号)第七十四条第一項又は第百四十四条の六第一項の規定により法人税に係る申告書を提出する義務がある法人で同法第七十五条の二第一項の規定の適用を受けているものは、当該申告書に係る法人税額の課税標準の算定期間でその適用に係るものの所得に対する法人税額を課税標準として算定した都民税の法人税割額及びこれと併せて納付すべき均等割額を第百十三条又は第二百一条の規定により納付する場合には、当該税額に、当該法人税額の課税標準の算定期間の末日の翌日以後

二月を経過した日から同項の規定により延長された当該申告書の提出期限までの期間の日数に応じ、年七・三パーセントの割合を乗じて計算した金額に相当する延滞金額を加算して納付書により納付しなければならない。

- (3) A corporation that is obliged to file a return form for corporation tax pursuant to the provision of Article 74(1) or Article 144-6, paragraph (1) of the Corporation Tax Act (Act No. 34 of 1965) and is subject to the provision of Article 75-2, paragraph (1) of the said Act, which is applicable to the period for calculating the tax base of the corporation tax amount pertaining to the said return form (2) In the case where the corporation is liable to pay, pursuant to the provision of Article 113 or Article 201, the amount of corporation tax calculated based on the corporation tax amount on income and the amount of per capita levy to be paid together with the corporation tax amount, the said amount of tax shall be multiplied by the amount of per capita levy that has been calculated based on the corporation tax amount on income for the period from the day on which two months have elapsed since the day following the last day of the calculation period for the tax base of the said corporation tax amount to the due date of the said return extended pursuant to the provision of the said paragraph. The delinquent amount equal to the amount calculated by multiplying the delinquent amount by the rate of 7.3 percent per annum for the number of days until the due date of said return shall be added to the amount due and payable in writing.

- 4 前条第三項の規定は、前項の延滞金額について準用する。この場合において、同条第三項中「前項の規定にかかわらず、次に掲げる期間(詐偽その他不正の行為により事業税又は都民税を免れた法人が法第七十二条の三十九第一項若しくは第三項、法第七十二条の四十一第一項若しくは第三項若しくは法第七十二条の四十一の二第一項若しくは第三項又は法第五十五条第一項若しくは第三項若しくは法第三百二十一条の十一第一項若しくは第三項の規定による更正があるべきことを予知して提出した修正申告書に係る事業税又は都民税その他同令第三十三条の三第三項又は同令第九条の十第三項若しくは同令第四十八条の十六の二第三項で定める事業税又は都民税にあつては、第一号に掲げる期間に限る。)」とあるのは、「当該当初申告書の提出により納付すべき税額の納付があつた日(その日が次条第三項の法人税額の課税標準の算定期間の末日の翌日以後二月を経過した日より前である場合には、同日)から次条第三項の申告書の提出期限までの期間」と読み替えるものとする。

- (4) The provisions of paragraph (3) of the preceding Article shall apply mutatis mutandis to the overdue amount set forth in the preceding paragraph. In this case, the phrase "Notwithstanding the provision of the preceding paragraph, the following period"(where a corporation that has been exempted from enterprise tax or Tokyo inhabitant's tax by fraud or any other wrongful act has filed a revised return under Article 72-39(1) or (3) of the Act, Article 72-41(1) or (3) or 72-41-2(1) or (3) of the Act, or Article 55(1) or (3) or Article 321-11(1) of the Act, or Article 53(3) or (3) of the Act, or Article 321-11(3) of the Order for Enforcement of the Act (iii) In the case of

enterprise tax or metropolitan inhabitant tax with respect to a revised return filed in anticipation of a correction pursuant to the provision of Article 33-3(3) of the said Order or Article 9-10(3) of the said Order or Article 48-16-2(3) of the said Order, limited to the period specified in item (i)) in paragraph (3) of the said Article shall be deemed to be replaced with "the period from the day on which the payment of the amount of tax due from the submission of the said initial return form has been made to the due date of the return form(or, if such date is before the day on which two months have elapsed since the day following the last day of the period for calculating the tax base of corporation tax under Article 2, paragraph (3), the same date) set forth in paragraph (3) of the following Article.

(昭五〇条例五〇・追加、平一四条例一六三・平一五条例一二五・平一七条例二三・平二二条例七八・平二五条例一〇四・平二八条例一八・平三〇条例六八・令二条例五二・令三条例九・令四条例六五・令五条例五一・一部改正)

(Addition of Ordinance No.50 of 1975, partial amendment of Ordinance No.163 of 2002, Ordinance No.125 of 2003, Ordinance No.23 of 2005, Ordinance No.78 of 2010, Ordinance No.104 of 2013, Ordinance No.18 of 2016, Ordinance No.68 of 2018, Ordinance No.52 of 2020, Ordinance No.9 of 2021, Ordinance No.65 of 2022, Ordinance No. 51 of 2023)

(督促)

(Reminder)

第十九条 納税者又は特別徴収義務者が納期限までに徴収金を完納しない場合において
は、徴税吏員は、納期限後二十日以内に、督促状を発しなければならない。ただし、繰
上徴収をする場合においては、これを発しないものとする。

Article 19 Where a taxpayer or a person liable for special collection fails to pay the collected amount in full by the payment due date, the tax collector shall issue a written demand within 20 days after the payment due date. However, this shall not be issued in the case of advance collection.

2 法第七百三十九条の五第一項又は第二項の規定により滞納処分をする場合において、
まだ督促状を発しないものについては、徴税吏員は速やかに督促状を発しなければならない。

(2) Where a disposition of delinquency is made pursuant to the provision of Article 739-5, paragraph (1) or (2) of the Act, the tax collector shall promptly issue a written demand with respect to any delinquency for which a written demand has not yet been issued.

3 徴収の嘱託を受けた滞納に係る徴収金については、第一項中「納期限後」とあるのは「嘱託を受けた日の後」と読み替えるものとする。

(3) With respect to the collection pertaining to delinquent payments for which collection has been commissioned, the term "after the due date of payment" in paragraph (1) shall be deemed to be

replaced with "after the date of commissioning.

(昭二九条例四二・一部改正、昭三四条例五一・旧第二十二條繰上・一部改正、平一七条例九九・令五条例五五・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 51 of 1959, Former Article 22 carried forward; Ordinance No. 99 of 2005, Ordinance No. 55 of 2023)

第二十条 削除

Article 20 Deletion

(昭三八条例五四)

(Ordinance No. 54 of 1963)

(滞納処分)

(Delinquent payments)

第二十一条 滞納者が次の各号の一に該当するときは、徴税吏員は、当該滞納者の財産について、直ちに滞納処分に着手しなければならない。

Article 21 When a delinquent taxpayer falls under any of the following items, the tax collector shall immediately initiate the disposition of delinquency with respect to the property of said delinquent taxpayer.

一 滞納者が督促を受け、その督促状を発した日から起算して十日を経過した日までにその督促に係る徴収金を完納しないとき。

(i) When a delinquent borrower receives a demand and fails to pay in full the amount collected pertaining to the demand by the day on which ten days have elapsed from the day on which the demand letter was issued.

二 滞納者が繰上徴収に係る告知により指定された納期限までに徴収金を完納しないとき。

(ii) When the delinquent payer fails to pay the collection in full by the payment due date specified in the notice pertaining to the advance collection.

2 法第十一条に規定する第二次納税義務者または法第十六条第一項第六号の保証人について前項の規定を適用する場合には、前項中「督促状」とあるのは「納付または納入の催告書」とする。

(2) Where the provision of the preceding paragraph applies to a second person liable for tax under Article 11 of the Act or a guarantor under Article 16(1)(vi) of the Act, the term "written demand" in the preceding paragraph shall be deemed to be replaced with "written demand for payment or delivery.

(昭三四条例五一・旧第二十四条繰上・全改、昭三八条例五四・平一三条例八〇・一部改正)

(Ordinance No. 51 of 1959, former Article 24 carried forward and fully revised, partial amendment of Ordinance No. 54 of 1963, Ordinance No. 80 of 2001)

(都税事務所長等の徴収の引継ぎ)

(Transfer of collection by the head of the metropolitan tax office, etc.)

第二十二條 都税事務所長等は、都税に係る徴収金を納付し、又は納入すべき者が他の都税事務所長等の所管区域(都税事務所長にあつては、東京都都税事務所設置条例(昭和二十五年東京都条例第四十九号)別表第一に定める所管区域をいう。以下この項において同じ。)内に住所、居所、家屋敷、事務所若しくは事業所を有し、又はその者の財産が他の都税事務所長等の所管区域内にある場合においては、その者の住所、居所、家屋敷、事務所若しくは事業所又は財産の所在地を所管する都税事務所長等(当該所管区域を所管する都税事務所長等をいう。)に、その者の未納の徴収金について、徴収の引継ぎをしなければならない。ただし、急速に処理を必要とするものその他特別な理由があるものについては、この限りでない。

Article 22 In the case where a person who should pay or deliver the collection pertaining to the metropolitan tax has a domicile, residence, house site, office or place of business within the jurisdictional district (This means the jurisdictional district specified in Appended Table 1 of the Tokyo Metropolitan Government Ordinance (Ordinance of the Tokyo Metropolitan Government No. 49 of 1950). Hereinafter the same shall apply in this paragraph). of another metropolitan tax office director, etc., or persons property is within the jurisdictional district of another metropolitan tax office director, etc., the metropolitan tax office director, etc. (This means the head of the metropolitan tax office, etc., which has jurisdiction over the relevant jurisdictional area.) shall transfer the collection of the outstanding collection of the person to the metropolitan tax office director, etc. having jurisdiction over the domicile, residence, house site, office or place of business of the person or the location of own property. However, this shall not apply to items that require rapid processing or for other special reasons.

2 前項本文の規定により徴収の引継ぎがあつたときは、引継ぎを受けた都税事務所長等は、遅滞なく、その旨を引継ぎに係る徴収金を納付し、又は納入すべき者に通知しなければならない。

(2) When the collection has been taken over pursuant to the provision of the main clause of the preceding paragraph, the director of the metropolitan tax office, etc. who has taken over the collection shall, without delay, notify the person who is to pay or deliver the collected money pertaining to the transfer to that effect.

(昭三八条例五四・全改、昭四六条例一〇三・平一三条例二七・平一五条例一二五・一部改正)

(Totally changed of Ordinance No. 54 of 1963; Partial amendment of Ordinance No. 103 of 1971, Ordinance No. 27 of 2001, Ordinance No. 125 of 2003

(都税総合事務センター所長の徴収の引継ぎ)

(Transfer of collection by the Director of the Metropolitan Tax Administration Center)

第二十三条 都税総合事務センター所長は、第四条の三第二項の規定により賦課徴収の委任を受けた自動車税について未納の徴収金がある場合においては、当該自動車税に係る納税義務者の住所、居所、事務所若しくは事業所又は当該自動車の主たる定置場の所在地を所管する都税事務所長等にその未納の徴収金について、徴収の引継ぎをしなければならない。ただし、特別な理由があるものについては、この限りでない。

Article 23 In the event that there are unpaid collections of the motor vehicle tax to which the Director of the Metropolitan Taxation Center has been delegated the authority to assessment and collect pursuant to the provisions of Article 4-3, Paragraph (2), persons shall transfer the collection of such unpaid collections to the head of the metropolitan tax office, etc. having jurisdiction over the domicile, residence, office or place of business of the person liable for the relevant motor vehicle tax or the location of the principal fixed office of such vehicle. However, this shall not apply to those for which there are special reasons.

2 前項本文の規定により徴収の引継ぎがあつたときにおいては、前条第二項の規定を準用する。

(2) When the collection is taken over pursuant to the provision of the main clause of the preceding paragraph, the provision of paragraph (2) of the preceding Article shall apply mutatis mutandis.

(昭四三条例六〇・全改、昭四四条例七六・昭四六条例一〇三・昭五九条例一二一・平一九条例二五・平二八条例八二・一部改正)

(Totally changed of Ordinance No.60 of 1968; partial amendment of Ordinance No.76 of 1969, Ordinance No.103 of 1971, Ordinance No.121 of 1984, Ordinance No.25 of 2007, Ordinance 82 of 2016)

(徴収猶予に係る徴収金の分割納付納入の方法等)

(Method of payment by installments of the collection fee for the deferment of collection, etc.)

第二十三条の二 知事は、法第十五条第三項又は第五項の規定により、同条第一項若しくは第二項の規定による徴収の猶予(以下この条において「徴収の猶予」という。)をする場合又は同条第四項の規定による徴収の猶予をした期間の延長(以下この条において「徴収の猶予期間の延長」という。)をする場合には、当該徴収の猶予に係る金額を当該徴収の猶予をする期間内又は当該徴収の猶予期間の延長をする期間内において適宜分割して納付し、又は納入させるものとする。この場合においては、分割納付又は分割納入(以下この節において「分割納付納入」という。)の各納付期限又は各納入期限(以下この節において「各納付納入期限」という。)及び各納付納入期限ごとの納付金額又は納入金額(以下この節において「各納付納入金額」という。)を定めるものとする。

Article 23-2 When the Governor grants a grace of collection (hereinafter referred to as " the period of grace of collection " in this Article) pursuant to the provision of Article 15, paragraph (3) or (5) of the Act, or extends the period of grace of collection (hereinafter referred to as "extends the period of grace of collection " in this Article) pursuant to the provision of paragraph (1) or (2)

of the same Article, the Governor shall have the amount pertaining to said grace of collection paid or delivered in installments as appropriate within the period of said grace of collection or the period of extension of said grace period. In this case, the taxpayer shall pay or deliver the amount pertaining to the grace of collection in installments within the period of the grace of collection or within the period of extension of the grace period of collection. In this case, the due date or due date (hereinafter in this section referred to as "each payment and delivery deadline"). for each installment payment or installment payment (hereinafter in this section referred to as "installment payment delivery"). and the amount (hereinafter in this section referred to as "each payment and delivery amount"). to be paid or delivered for each due date for payment and delivery shall be specified.

- 2 知事は、徴収の猶予又は徴収の猶予期間の延長を受けた者が各納付納入期限までに各納付納入金額を納付し、又は納入することができないことにつきやむを得ない理由があると認めるときは、前項の規定により定めた分割納付納入の各納付納入期限及び各納付納入金額を変更することができる。

(2) The Governor may, when persons finds a compelling reason for the inability of a person who has been granted a grace of collection or an extension of the grace period to pay or deliver each installment payment by the due date for payment and delivery, change the due date for payment and the amount of each payment and delivery set pursuant to the preceding paragraph. The due date and the amount of each installment payment and the amount of each payment and delivery may be changed.

- 3 知事は、第一項の規定により分割納付納入の各納付納入期限及び各納付納入金額を定めたときは、その旨、当該分割納付納入の各納付納入期限及び各納付納入金額その他必要な事項を当該徴収の猶予又は当該徴収の猶予期間の延長を受けた者に通知しなければならない。

(3) When the Governor has set the due date for each installment payment and the amount of each payment pursuant to the provision of paragraph (1), persons shall notify to that effect, the due date for each installment payment and the amount of each payment, and other necessary matters to the person who has received said deferment of collection or extension of the grace period for collection.

- 4 知事は、第二項の規定により分割納付納入の各納付納入期限及び各納付納入金額を変更したときは、その旨、その変更後の各納付納入期限及び各納付納入金額その他必要な事項を当該変更を受けた者に通知しなければならない。

(4) When the Governor changes the due date and the amount of each installment payment pursuant to the provisions of paragraph (2), persons shall notify to that effect, the due date and the amount of each installment payment after such change, and other necessary matters to the person who received such change.

(平二八条例一八・追加)

(Addition to Ordinance No. 18 of 2016)

(徴収猶予の申請手続等)

(Application procedures for deferment of collection, etc.)

第二十三条の三 法第十五条の二第一項に規定する条例で定める事項は、次に掲げる事項とする。

Article 23-3 The matters specified by an ordinance as prescribed in Article 15-2, paragraph (1) of the Act shall be the following matters.

一 法第十五条第一項各号のいずれかに該当する事実があること及びその該当する事実に基づき徴収金を一時に納付し、又は納入することができない事情の詳細

(i) The existence of a fact falling under any of the items of Article 15, paragraph (1) of the Act and details of the circumstances in which the collection cannot be paid or delivered at a time based on such fact

二 納付し、又は納入すべき徴収金の年度、種別、納期限及び金額

(ii) The fiscal year, type, due date, and amount of the collection to be paid or payable

三 前号の金額のうち猶予を受けようとする金額

(iii) The amount of the amount of the preceding item for which a deferment is sought

四 猶予を受けようとする期間

(iv) The period for which the grace period is sought

五 分割納付納入の方法により納付又は納入を行うかどうか(分割納付納入の方法により納付又は納入を行う場合にあっては、分割納付納入の各納付納入期限及び各納付納入金額を含む。)

(v) Whether or not the payment or payment by installments is made (if the payment or payment by installments is made, the due date of each installment payment and the amount of each payment and payment by installments shall be included)

六 猶予を受けようとする金額が百万円を超え、かつ、猶予期間が三月を超える場合には、提供しようとする法第十六条第一項各号に掲げる担保の種類、数量、価額及び所在(その担保が保証人の保証であるときは、保証人の氏名及び住所又は居所)その他担保に関し参考となるべき事項(担保を提供することができない特別な事情があるときは、その事情)

(vi) Where the amount of money for which grace is sought exceeds one million yen and the grace period exceeds three months, the type, quantity, value, and location of the security listed in each item of Article 16(1) of the Act to be provided (when the security is a guarantee by a guarantor, the name and domicile or residence of the guarantor) and other matters that should serve as reference with regard to the security (in the case of special circumstances that make it impossible to provide security, such circumstances) (If there are special circumstances that

make it impossible to provide security, such circumstances)

2 法第十五条の二第一項に規定する条例で定める書類は、次に掲げる書類とする。

(2) The documents specified by an ordinance as prescribed in Article 15-2, paragraph (1) of the Act shall be the following documents.

一 法第十五条第一項各号のいずれかに該当する事実を証するに足りる書類

(i) Documents sufficient to prove the fact falling under any of the items of Article 15, paragraph (1) of the Act

二 財産目録その他の資産及び負債の状況を明らかにする書類

(ii) An inventory of property and other documents that clarify the status of assets and liabilities

三 猶予を受けようとする日前一年間の収入及び支出の実績並びに同日以後の収入及び支出の見込みを明らかにする書類

(iii) Documents that clarify the actual income and expenditure for one year prior to the day when the grace period is sought and the expected income and expenditure on and after the said day

四 猶予を受けようとする金額が百万円を超え、かつ、猶予期間が三月を超える場合には、地方税法施行令第六条の十の規定により提出すべき書類その他担保の提供に関し必要となる書類

(iv) In the case where the amount of grace exceeds one million yen and the grace period exceeds three months, documents to be submitted pursuant to the provision of Article 6-10 of the Local Tax Law Enforcement Order and other documents necessary for the provision of security

3 法第十五条の二第二項に規定する条例で定める事項は、次に掲げる事項とする。

(3) The matters specified by an ordinance as prescribed in Article 15-2, paragraph (2) of the Act shall be the following matters.

一 徴収金を一時に納付し、又は納入することができない事情の詳細

(i) details of the circumstances under which the levy cannot be paid or paid at once

二 第一項第二号から第六号までに掲げる事項

(ii) the matters listed in items (ii) through (vi) of paragraph (1)

4 法第十五条の二第二項及び第三項に規定する条例で定める書類は、第二項第二号から第四号までに掲げる書類とする。

(4) The documents specified by the ordinance prescribed in Article 15-2, paragraphs (2) and (3) of the Act shall be the documents listed in items (ii) through (iv) of paragraph (2).

5 法第十五条の二第三項に規定する条例で定める事項は、次に掲げる事項とする。

(5) The matters specified by an ordinance as prescribed in Article 15-2, paragraph (3) of the Act shall be the following matters.

一 猶予期間の延長を受けようとする徴収金の年度、種別、納期限及び金額

(i) The fiscal year, type, due date and amount of the tax collection for which the extension of grace period is sought

二 猶予期間内にその猶予を受けた金額を納付し、又は納入することができないやむを得ない理由

(ii) Unavoidable reasons for not being able to pay or deliver the amount of the grace period within the grace period

三 猶予期間の延長を受けようとする期間

(iii) The period for which the extension of the grace period is sought.

四 第一項第五号及び第六号に掲げる事項

(iv) Matters listed in items (v) and (vi) of paragraph (1)

6 法第十五条の二第四項に規定する条例で定める書類は、第二項第四号に掲げる書類とする。

(6) The documents specified by the ordinance prescribed in Article 15-2, paragraph (4) of the Act shall be the documents listed in paragraph (2), item (iv).

7 法第十五条の二第八項(法附則第五十九条第三項において準用する場合を含む。)に規定する条例で定める期間は、二十日とする。

(7) The period prescribed in Article 15-2, paragraph (8) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 59, paragraph (3) of the Supplementary Provisions of the Act) shall be 20 days.

(平二八条例一八・追加、令二条例九〇・一部改正)

(Partial amendment of Ordinance No. 18 of 2016, addition; Ordinance No. 90 of 2020)

(職権による換価の猶予)

(Deferral of ex officio realization)

第二十三条の四 知事は、法第十五条の五第二項において読み替えて準用する法第十五条第三項又は第五項の規定により、法第十五条の五第一項の規定による換価の猶予(以下この条において「職権による換価の猶予」という。)をする場合又は法第十五条の五第二項において読み替えて準用する法第十五条第四項の規定による職権による換価の猶予をした期間の延長(以下この項において「職権による換価の猶予期間の延長」という。)をする場合には、当該職権による換価の猶予に係る金額を当該職権による換価の猶予をする期間内又は当該職権による換価の猶予期間の延長をする期間内の各月(知事がやむを得ない事情があると認めるときは、その期間内の知事が指定する月)に分割して納付し、又は納入させるものとする。

Article 23-4 In the case where a grace of realization by the authority (hereinafter referred to as "a grace of realization by the authority" in this Article) is granted under the provision of Article 15-5, paragraph (1) of the Act or the grace period of realization by the authority is extended (hereinafter referred to as "extension of a grace of realization by the authority" in this Article) under the provision of Article 15-5, paragraph (4) of the Act as applied mutatis mutandis upon reading Article 15-5, paragraph (2) of the Act, the amount pertaining to said grace of realization

shall be paid or delivered in installments for each month (If the Governor finds that there are unavoidable circumstances, the month designated by the Governor within that period) within said grace period of realization by the authority or within said extended grace period of realization by the authority.

- 2 第二十三条の二第一項後段から第四項までの規定は、法第十五条の五第二項において読み替えて準用する法第十五条第三項又は第五項の規定により、職権による換価の猶予に係る金額を分割して納付し、又は納入させる場合について準用する。

(2) The provisions of the second sentence of Article 23-2, paragraph (1) to paragraph (4) inclusive shall apply mutatis mutandis to the case of having the amount pertaining to the ex officio deferment of realization paid or delivered in installments pursuant to the provisions of Article 15, paragraph (3) or (5) of the Act as applied mutatis mutandis upon reading the relevant provisions in accordance with Article 15-5, paragraph (2) of the Act.

- 3 法第十五条の五の二第一項及び第二項に規定する条例で定める書類は、次に掲げる書類とする。

(3) The documents specified by the ordinance prescribed in Article 15-5-2, paragraphs (1) and (2) of the Act shall be the following documents.

一 第二十三条の三第二項第二号から第四号までに掲げる書類

(i) documents listed in Article 23-3, paragraph (2), items (ii) to (iv) inclusive

二 分割納付納入させるために必要となる書類

(ii) Documents required for having installment payments made

(平二八条例一八・追加)

(Addition of Ordinance No. 18 of 2016)

(申請による換価の猶予)

(Deferral of realization upon application)

第二十三条の五 法第十五条の六第一項に規定する条例で定める期間は、三月とする。

Article 23-5 The period specified by an ordinance as prescribed in Article 15-6, paragraph (1) of the Act shall be three months.

- 2 知事は、法第十五条の六第三項において読み替えて準用する法第十五条第三項又は第五項の規定により、法第十五条の六第一項の規定による換価の猶予(以下この項及び次項において「申請による換価の猶予」という。)をする場合又は法第十五条の六第三項において準用する法第十五条第四項の規定による申請による換価の猶予をした期間の延長(以下この項において「申請による換価の猶予期間の延長」という。)をする場合には、当該申請による換価の猶予に係る金額を当該申請による換価の猶予をする期間内又は当該申請による換価の猶予期間の延長をする期間内の各月(知事がやむを得ない事情があると認めるときは、その期間内の知事が指定する月)に分割して納付し、又は納入させるものとする。

amount of each payment and the amount of each payment

六 猶予を受けようとする日以後一年以内に納期限が到来する都税の税目、納期限及び金額

(vi) The tax item, due date and amount of the metropolitan tax due within one year after the date on which the grace is sought.

七 猶予を受けようとする日以後の収入及び支出の見込み

(vii) Estimated income and expenditures on and after the date the grace period is sought

5 法第十五条の六の二第一項及び第二項に規定する条例で定める書類は、次に掲げる書類とする。

(5) The documents specified by the ordinance prescribed in Article 15-6-2, paragraphs (1) and (2) of the Act shall be the following documents.

一 第二十三条の三第二項第二号から第四号までに掲げる書類

(i) documents listed in Article 23-3, paragraph (2), items (ii) to (iv) inclusive

二 その他知事において必要があると認める書類

(ii) Other documents deemed necessary by the governor

6 前項の規定にかかわらず、知事が認める場合においては、前項各号に掲げる書類(第二十三条の三第二項第四号に掲げる書類を除く。)の全部又は一部を添付することを要しない。

(6) Notwithstanding the provision of the preceding paragraph, the documents listed in each item of the preceding paragraph (excluding the documents listed in Article 23-3, paragraph (2), item (iv)) shall not be required to be attached in whole or in part, if the Governor finds it necessary to do so.

7 法第十五条の六の二第二項に規定する条例で定める事項は、次に掲げる事項とする。

(7) The matters specified by an ordinance as prescribed in Article 15-6-2, paragraph (2) of the Act shall be the following matters.

一 第二十三条の三第一項第六号に掲げる事項

(i) matters listed in Article 23-3, paragraph (1), item (vi)

二 第二十三条の三第五項第一号から第三号までに掲げる事項

(ii) Matters listed in Article 23-3, paragraph (5), items (i) to (iii) inclusive.

三 第四項第五号に掲げる事項

(iii) the matters listed in item (v) of paragraph (4)

8 法第十五条の六の二第三項において準用する法第十五条の二第八項に規定する期間は、二十日とする。

(8) The period prescribed in Article 15-2, paragraph (8) of the Act as applied mutatis mutandis pursuant to Article 15-6-2, paragraph (3) of the Act shall be 20 days.

(平二八条例一八・追加)

(Ordinance No. 18 of 2016, added)

(担保を徴する必要がない場合)

(When there is no need to collect collateral)

第二十三条の六 法第十六条第一項に規定する条例で定める場合は、猶予に係る金額が百万円以下である場合、猶予期間が三月以内である場合又は担保を徴することができない特別の事情があると知事が認める場合とする。

Article 23-6 The cases specified by an ordinance as prescribed in Article 16, paragraph (1) of the Act shall be cases where the amount pertaining to the grace is 1 million yen or less, where the grace period is 3 months or less, or where the governor finds that there are special circumstances in which security cannot be collected.

(平二八条例一八・追加)

(Addition of Ordinance No. 18 of 2016)

(法人課税信託の受託者に関するこの章の規定の適用)

(Application of provisions of this chapter with respect to trustees of trust subject to corporation taxation)

第二十四条 法人課税信託(法人税法第二条第二十九号の二に規定する法人課税信託をいう。以下同じ。)の受託者は、各法人課税信託の信託資産等(第二十五条の二第一項又は第四十条の二第一項に規定する信託資産等をいう。次項及び第三項において同じ。)及び固有資産等(第二十五条の二第一項又は第四十条の二第一項に規定する固有資産等をいう。次項において同じ。)ごとに、それぞれ別の者とみなして、この章の規定(第六条、第七条、第八条、第十五条及び第十七条の二から第十八条の二までの規定を事業税、都民税及び地方消費税について適用する場合における当該規定に限る。第三項及び第四項において同じ。)を適用する。

Article 24 The provisions of this Chapter (limited to the case where the provisions of Article 6, Article 7, Article 8, Article 15, and Articles 17-2 to 18-2 are applied to enterprise tax, metropolitan inhabitant tax, and local consumption tax) The same shall apply in paragraphs (3) and (4)) shall apply to the trustee of a trust subject to corporate taxation (meaning a corporation taxable trust prescribed in Article 2, item (xxix)(ii) of the Corporation Tax Act. The same shall apply hereinafter), deeming each trust asset, etc. (meaning trust assets, etc. prescribed in Article 25-2, paragraph (1) or Article 40-2, paragraph (1). The same shall apply in the following paragraph and paragraph (3)) and each fixed asset, etc. (meaning the fixed assets, etc. prescribed in Article 25-2, paragraph (1) or Article 40-2, paragraph (1). The same shall apply in the following paragraph) of each trust subject to corporate taxation to be a separate person.

2 前項の場合において、各法人課税信託の信託資産等及び固有資産等は、同項の規定によりみなされた各別の者にそれぞれ帰属するものとする。

(2) In the case referred to in the preceding paragraph, the Trust Assets, etc. and the Fixed Assets,

etc. of each corporate taxable trust shall be vested respectively in each of the separate persons deemed pursuant to the provision of said paragraph.

- 3 受託法人(法人課税信託の受託者である法人(その受託者が個人である場合にあっては、当該受託者である個人)について、前二項の規定により、当該法人課税信託に係る信託資産等が帰属する者としてこの章の規定を適用する場合における当該受託者である法人をいう。)が個人である場合には、当該受託法人は法人とみなして、この章の規定を適用する。

- (2) If the trustee corporation (a trustee of a trust subject to corporate taxation shall (if the trustee is an individual, then the individual who is the trustee)is an individual mean a person who is a trustee when the provisions of this Chapter are applied as a person to whom the trust assets, etc. pertaining to the corporate taxation trust belong pursuant to the provisions of the preceding two paragraphs.), such trustee corporation shall be deemed to be a corporation and the provisions of this Chapter shall apply.

- 4 前三項の規定により、法人課税信託の受託者についてこの章の規定を適用する場合においては、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

- (4) Where the provisions of this chapter are applied to the trustee of a trust subject to corporate taxation pursuant to the provisions of the preceding three paragraphs, the terms listed in the middle column of the following table in the provisions listed in the upper column of the same table shall be read as the terms listed in the lower column of the same table, respectively.

第八条とするとし、第二十四条第三項の規定により法人とみなされる個人にあつては当該個人とする Article 8, and in the case of an individual who is deemed to be a corporation pursuant to Article 24, paragraph 3, such individual shall be		
第十八条の二第一項 Article 18-2 paragraph (1)	第二十五条第一項第一号イに掲げる法人 A corporation listed in Article 25, paragraph (1), item (i)(a)	第二十五条第一項第一号イに掲げる法人で固有法人(第二十四条第一項に規定する法人課税信託の受託者である法人(その受託者が個人である場合にあっては、当該受託者である個人)について、同項及び同条第二項の規定により、当該法人課税信託に係る同条第一項に規定する固有資産等が帰属する者としてこの章の規定(第六条、第七条、第八条、第十五条及び第十七条の二から第十八条の二までの規定を事業税、都民税及び地方消費税について適用する場合における当該規定に限る。)を適用

	する場合における当該受託者である法人をいう。以下この項において同じ。)であるもの A corporation listed in Article 25, paragraph (1), item (i)(a)(With regard to a corporation (in the case where such trustee is an individual, the individual who is the trustee) that is the trustee of a trust subject to corporation taxation prescribed in Article 24, paragraph (1), the term "trustee" shall mean the corporation that is the trustee in the case where the provisions of this Chapter are applied, pursuant to the provisions of Article 24 paragraphs (1) and (2), as the person to whom the fixed assets, etc. (limited to the case where the provisions of Articles 6, 7, 8, 15, and 17-2 to 18-2 are applied to enterprise tax, metropolitan inhabitant tax, and local government consumption tax) prescribed in paragraph (1) of the said Article pertaining to the said trust subject to corporation taxation are attributed. The same shall apply hereinafter in this paragraph).
所得割又は同号ロに掲げる法人 Per income levy or a corporation listed in (b) of the same item	所得割又は同号ロに掲げる法人(同号イに掲げる法人で受託法人(第二十四条第三項に規定する受託法人をいう。以下この項において同じ。)であるものを含む。) Including per income levy or a corporation listed in (b) of the same item (meaning a trust corporation prescribed in Article 24, paragraph (3). The same shall apply hereinafter in this paragraph).
同項第二号に掲げる事業を行う法人 A corporation engaged in a	第二十五条第一項第二号に掲げる事業を行う法人(同項第三号イに掲げる法人で受託法人であるものを含む。) A corporation engaged in a business listed in item (ii) of the same paragraph (including a corporation listed in item (iii)(a) of the same paragraph that is a trust corporation)

	business listed in item (ii) of the same paragraph	
	同項第三号 イに掲げる 法人 A corporation listed in item (iii)(a) of the same paragraph	同項第三号イに掲げる法人で固有法人である もの A corporation listed in item (iii)(a) of the same paragraph that is a proper corporation

(平一九条例九二・全改、令二条例五二・一部改正)

(Totally changed of Ordinance No. 92 of 2007, partial amendment of Ordinance No. 52 of 2002)

第二章 都の全域において都税として課する普通税

Chapter II Ordinary Taxes Imposed as Metropolitan Taxes throughout the Metropolis

(昭二九条例四二・全改)

(Totally changed of Ordinance No. 42 of 1954)

第一節 都民税

Section 1 Metropolitan inhabitants tax

(昭三九条例一九〇・追加)

(Addition of Ordinance No. 190 of 1964)

(都民税の納税義務者等)

(Persons, etc. liable for metropolitan inhabitant tax)

第二十四条の二 都民税は、次の各号に掲げる者に対して、それぞれ当該各号に掲げる額によつて課する。

Article 24-2 A metropolitan inhabitant tax shall be imposed on the persons listed in each of the following items in the amounts listed in the respective items.

一 住所を有する個人 均等割額及び所得割額の合算額

(i) Individuals with a residence: The total amount of the amount of per capita levy amount and the amount of per income levy

二 事務所、事業所又は家屋敷を有する個人で当該事務所、事業所又は家屋敷を有する特別区又は市町村内に住所を有しないもの 均等割額

(ii) Individuals who have an office, place of business, or house site and do not have a domicile in the special ward or municipality where said office, place of business, or house site is located:

Per capita amount

三 法第二十三条第一項第十四号に規定する利子等(以下この節において「利子等」という。)の支払を受ける個人 利子割額

(iii) Interest, etc. prescribed in Article 23(1)(xiv) of the Act (hereinafter referred to as "interest, etc." in this Section) individuals receiving interest payments: Interest income Amount

四 特定配当等の支払を受ける個人 配当割額

(iv) Individuals to whom specified dividends, etc. are paid: Dividend income Amount

五 特定株式等譲渡対価等の支払を受ける個人 株式等譲渡所得割額

(v) Individuals who receive payment of consideration for the transfer of specified shares, etc.:

Metropolitan Inhabitant Tax on Capital Gain from Shares, etc.

(平一五条例一二五・全改、平二五条例一〇四・一部改正)

(Totally changed of Ordinance No. 125 of 2003, partial amendment of Ordinance No. 104 of 2013)

(個人の都民税の所得割の課税標準)

(Tax base for individual metropolitan inhabitant tax on income)

第二十四条の三 個人の都民税の所得割の課税標準は、前年の所得について算定した法第三十二条第一項に規定する総所得金額、退職所得金額及び山林所得金額とする。

Article 24-3 The tax base for the taxation of per capita income for individual metropolitan inhabitant tax shall be the amount of gross income, the amount of retirement income, and the amount of forest income prescribed in Article 32, paragraph (1) of the Act, calculated with respect to the income of the previous year.

(昭三九条例一九〇・追加、昭四一条例八五・平一八条例一〇〇・一部改正)

(Addition of Ordinance No. 190 of 1964; Partial Amendment of Ordinance No. 85 of 1966, Ordinance No. 100 of 2006)

(個人の都民税の所得割の税率等)

(Tax rates, etc., for individual metropolitan inhabitant taxes on income)

第二十四条の四 個人の都民税の所得割の額は、法第三十五条第二項に規定する課税総所得金額、課税退職所得金額及び課税山林所得金額の合計額に、百分の四の税率を乗じて得た金額とする。

Article 24-4 The amount of the per capita taxable income of an individual shall be the amount obtained by multiplying the total of the amount of taxable gross income, the amount of taxable retirement income, and the amount of taxable forest income prescribed in Article 35, paragraph (2) of the Act by a tax rate of 4 percent.

(平一八条例一〇〇・全改)

(Totally changed of Ordinance No. 100 of 2006)

(法第三十七条の二第一項第三号の寄附金)

(Contributions under Article 37-2, paragraph (1), item (iii) of the Act)

第二十四条の五 法第三十七条の二第一項第三号に規定する条例で定める寄附金は、所得税法第七十八条第二項第二号及び第三号に掲げる寄附金並びに租税特別措置法第四十一条の十八の二第二項に規定する特定非営利活動に関する寄附金のうち、都内に主たる事務所又は事業所を有する法人又は団体に対するものとする。

Article 24-5 Donations specified by an Ordinance as prescribed in Article 37-2, paragraph (1), item (iii) of the Act shall be donations listed in Article 78, paragraph (2) items (ii) and (iii) of the Income Tax Act and donations related to specified nonprofit activities prescribed in Article 41-18-2, paragraph (2) of the Act on Special Measures Concerning Taxation, which are made to a corporation or organization having its principal office or place of business within Tokyo. (2) Donations to organizations that have their principal office or place of business in Tokyo.

(平二一条例一九・全改、平二三条例六二・一部改正)

(Totally changed of Ordinance No. 19 of 2009, partial amendment of Ordinance No. 62 of 2011)

(個人の都民税の均等割の税率)

(Tax rate for dividend income of metropolitan inhabitant tax for individuals)

第二十四条の六 個人の都民税の均等割の税率は、千円とする。

Article 24-6 The tax rate for the per capita levy of the metropolitan inhabitant tax for individuals shall be 1,000 yen.

(昭三九条例一九〇・追加、昭五一条例五三・昭五五条例六六・昭六〇条例四八・平八条例九〇・一部改正)

(Addition of Ordinance No. 190 of 1964; partial amendment of Ordinance No. 53 of 1976, Ordinance No. 66 of 1980, Ordinance No. 48 of 1985, Ordinance No. 90 of 1996)

(個人の都民税の賦課期日)

(Date of assessment of metropolitan inhabitant tax for individuals)

第二十四条の七 個人の都民税の賦課期日は、当該年度の初日の属する年の一月一日とする。

Article 24-7 The date of assessment of metropolitan inhabitant tax for an individual shall be January 1 of the year in which the first day of the relevant fiscal year falls.

(昭三九条例一九〇・追加)

(Addition of Ordinance No. 190 of 1964)

(退職所得の課税の特例)

(Special Provisions for Taxation of Retirement Income)

第二十四条の七の二 退職手当等(所得税法第百九十九条の規定によりその所得税を徴収

して納付すべきものに限る。以下同じ。)の支払を受けるべき日の属する年の一月一日現在において都内に住所を有する者が当該退職手当等の支払を受ける場合には、当該退職手当等に係る所得割は、第二十四条の三、第二十四条の四及び前条の規定にかかわらず、当該退職手当等に係る所得を他の所得と区分し、次条から第二十四条の七の六までに規定するところによつて課する。

Article 24-7-2 In the case where a person who has a domicile in Tokyo as of January 1 of the year in which persons is to receive payment of the Retirement Allowance, etc. (limited to those for which the income tax is to be collected and paid pursuant to the provision of Article 199 of the Income Tax Act. The same shall apply hereinafter) receives payment of said Retirement Allowance, etc., income tax shall be imposed on the said person's income pertaining to said Retirement Allowance, etc., notwithstanding the provisions of Article 24-3, Article 24-4 and the preceding Article, by classifying his/her income pertaining to said Retirement Allowance, etc. with other income, as prescribed in Article 24-7-6 through the following Article.

(昭四一条例一三五・追加、平元条例三五・一部改正)

(Addition of Ordinance No. 135 of 1966; partial amendment of Ordinance No. 35 of 1989)

(分離課税に係る所得割の課税標準)

(Tax base of income tax rate for separate taxation)

第二十四条の七の三 前条の規定によつて課する所得割(以下「分離課税に係る所得割」という。)の課税標準は、その年中の退職所得の金額とする。

Article 24-7-3 The tax base for the tax rate on income imposed pursuant to the provision of the preceding Article (hereinafter referred to as the "tax rate on income pertaining to separate taxation") shall be the amount of retirement income for the relevant year.

2 前項の退職所得の金額は、所得税法第三十条第二項に規定する退職所得の金額の計算の例によつて算定する。

(2) The amount of retirement income set forth in the preceding paragraph shall be calculated in accordance with the method for calculating the amount of retirement income prescribed in Article 30, paragraph (2) of the Income Tax Act.

(昭四一条例一三五・追加)

(Addition of Ordinance No. 135 of 1966)

(分離課税に係る所得割の税率)

(Tax rate for income tax rate for separate taxation)

第二十四条の七の四 分離課税に係る所得割の税率は、百分の四とする。

Article 24-7-4 The tax rate for the rate of tax on income for separate taxation shall be 4/100.

(平一八条例一〇〇・全改)

(Totally changed of Ordinance No. 100 of 2006)

(特別徴収税額)

(Special tax collection amount)

第二十四条の七の五 分離課税に係る所得割の特別徴収義務者が徴収すべき分離課税に係る所得割の額は、次の各号に掲げる場合の区分に応じ、当該各号に掲げる税額とする。

Article 24-7-5 The amount of the per capita tax on income subject to separate taxation to be collected by the person liable for special collection of per capita tax on income subject to separate taxation shall be the amount of tax listed in each of the following items for the category of the case listed in the relevant item.

一 退職手当等の支払を受ける者が提出した法第五十条の七第一項の規定による申告書(以下この条において「退職所得申告書」という。)に、その支払うべきことが確定した年において支払うべきことが確定した他の退職手当等で既に支払がされたもの(次号において「支払済みの他の退職手当等」という。)がない旨の記載がある場合 その支払う退職手当等の金額について前二条の規定を適用して計算した税額

(i) Where a person who is to receive payment of a retirement allowance, etc. has filed a return form (hereinafter in this Article referred to as the "return form of retirement income") pursuant to the provision of Article 50-7, paragraph (1) of the Act stating that no other retirement allowance, etc. (referred to in the next item as "other retirement allowances, etc., paid") has already been paid in the year in which it has become final and binding that such payment should be made: The tax amount calculated by applying the provisions of the preceding two Articles to the amount of the retirement allowance, etc. to be paid.

二 退職手当等の支払を受ける者が提出した退職所得申告書に、支払済みの他の退職手当等がある旨の記載がある場合 その支払済みの他の退職手当等の金額とその支払う退職手当等の金額との合計額について前二条の規定を適用して計算した税額から、支払済みの他の退職手当等につき徴収された又は徴収されるべき分離課税に係る所得割の額を控除した残額に相当する税額

(ii) Where a person who receives payment of a retirement allowance, etc. has indicated on the return form for retirement income that persons has already paid other retirement allowances, etc.: The amount of tax calculated by applying the provisions of the preceding two Articles to the total of the amount of the other retirement allowances, etc. paid and the amount of the retirement allowance, etc. to be paid, less the amount of tax remaining after deducting the amount of the taxable income for the separate taxation collected or to be collected for the other retirement allowances, etc. paid.

2 退職手当等の支払を受ける者がその支払を受ける時までに退職所得申告書を提出していないときは、分離課税に係る所得割の特別徴収義務者が徴収すべき分離課税に係る所得割の額は、その支払う退職手当等の金額について前二条の規定を適用して計算した税額とする。

(2) Where a person who receives payment of a retirement allowance, etc. has not submitted a return of retirement income by the time persons receives the payment, the amount of the installment of income for separate taxation to be collected by the person liable for special collection of the installment of income for separate taxation shall be the amount of tax calculated by applying the provisions of the preceding two Articles to the amount of retirement allowance, etc. to be paid by him/her.

(昭四一条例一三五・追加、令三条例五九・一部改正)

(Addition of Ordinance No. 135 of 1966, partial amendment of Ordinance No. 59 of 2021)

(分離課税に係る所得割の普通徴収)

(Ordinary tax collection of income tax on separate taxation)

第二十四条の七の六 その年において退職手当等の支払を受けた者が前条第二項に規定する分離課税に係る所得割の額を徴収されたまたは徴収されるべき場合において、その者のその年中における退職手当等の金額について第二十四条の七の三及び第二十四条の七の四の規定を適用して計算した税額が当該退職手当等につき法第三百二十八条の五第二項の規定により徴収されたまたは徴収されるべき分離課税に係る所得割の額をこえるときは、特別区長または市町村長が普通徴収の方法によつて徴収すべき税額は、そのこえる金額に相当する税額とする。

Article 24-7-6 Where a person who has received payment of a retirement allowance, etc. in the relevant year has been or shall be subject to collection of the amount of installment of income pertaining to separate taxation prescribed in paragraph (2) of the preceding Article, and the amount of tax calculated by applying the provisions of Article 24-7-3 and Article 24-7-4 to the amount of the retirement allowance, etc. during the relevant year exceeds the amount of installment of income pertaining to separate taxation collected or to be collected pursuant to the provision of Article 328-5(2) of the Act with respect to the said retirement allowance, etc., the mayor of the special ward or the mayor of the municipality shall collect the said amount of tax.

(昭四一条例一三五・追加)

(Addition of Ordinance No. 135 of 1966)

(個人の都民税の賦課徴収に関する報告)

(Report on the assessment and collection of individual metropolitan inhabitants taxes)

第二十四条の八 特別区長または市町村長は、次の各号に定める事項を、規則の定めるところにより、当該年度の七月十日までに知事に報告しなければならない。

Article 24-8 The mayor of a special ward or the mayor of a municipality shall report the matters specified in the following items to the governor by July 10 of the relevant fiscal year, as provided by the regulation.

一 個人の都民税の納税義務者数

(i) Number of individuals liable for Tokyo metropolitan inhabitants tax

二 個人の都民税及び特別区民税又は市町村民税の均等割並びに森林環境税の調定額

(ii) The fixed amount of per capita levy of metropolitan inhabitants tax and special ward inhabitants tax or municipal inhabitants tax for individuals, and the fixed amount of the forest environmental tax

三 個人の都民税及び特別区民税または市町村民税の所得割の調定額

(iii) The fixed amount of the per income portion of the metropolitan inhabitants tax and special ward inhabitants tax or municipal inhabitants tax for individuals

四 個人の都民税の調定額、個人の特別区民税又は市町村民税の調定額及び森林環境税の調定額の合計額に対する個人の都民税の調定額の割合

(iv) The ratio of the amount of the individual's metropolitan inhabitant tax adjustment to the total of the amount of the individual's metropolitan inhabitant tax adjustment, the amount of the individual's special ward inhabitant tax or municipal inhabitant tax adjustment and the fixed amount of the forest environmental tax

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

2 特別区長または市町村長は、前項に規定する報告をした後において、個人の都民税の均等割額または所得割額に変更があつた場合においては、毎月分について次の各号に定める事項を、規則の定めるところにより、翌月十日までに知事に報告しなければならない。

(2) In the case where there has been a change in the amount of per capita levy or per capita income levy for individual citizens after the report prescribed in the preceding paragraph has been made, the mayor of a special ward or the mayor of a municipality shall report the matters prescribed in the following items for each month to the governor by the 10th day of the following month, pursuant to the provisions of the regulations.

一 課税洩れその他の理由によつて均等割額または所得割額の変更があつたときは、その理由及び変更のあつた額

(i) Where there has been a change in the amount of per capita levy or per income levy due to a tax leakage or other reasons, the reason and the amount of the change

二 法第四十五条の規定によつて減免された均等割額または所得割額

(ii) The amount of per capita levy or per income levy reduced or exempted pursuant to the provision of Article 45 of the Act

三 前二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

(iii) In addition to what is listed in the preceding two items, matters deemed necessary by the Governor

3 特別区長または市町村長は、次の各号に定める事項について当該年度中の毎月分を規

則の定めるところにより、当該月の翌月の十日までに知事に報告しなければならない。

(3) The mayor of a special ward or the mayor of a municipality shall report to the governor by the tenth day of the month following the month in question on the matters specified in the following items for each month during the relevant fiscal year, as provided for in the regulations.

一 個人の都民税の分離課税に係る所得割の納税義務者数

(i) Number of taxpayers liable to pay per-income tax on the separate taxation of Tokyo metropolitan inhabitant tax for individuals

二 個人の都民税及び特別区民税または市町村民税の分離課税に係る所得割の調定額

(ii) The fixed amount of the adjustment of the percentage of income for the separate taxation of metropolitan inhabitants tax and special ward inhabitants tax or municipal inhabitants tax for individuals

三 前二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

(iii) In addition to what is listed in the preceding two items, matters deemed necessary by the Governor

(昭三九条例一九〇・追加、昭四一条例一三五・平一九条例二五・令六条例九五・一部改正)

(Addition of Ordinance No. 190 of 1964, partial amendment of Ordinance No. 135 of 1966, Ordinance No. 25 of 2007, Ordinance No. 95 of 2024)

(個人の都民税に係る徴収金の払込みの方法)

(Method of payment of collection for individual metropolitan inhabitant tax)

第二十四条の九 特別区が法第七百三十九条の四第二項の規定により個人の都民税に係る徴収金を払い込む場合には、払込書によりこれを東京都指定金融機関の派出所又は都出納員に払い込まなければならない。

Article 24-9 When a special ward pays the collection pertaining to individual metropolitan inhabitant tax pursuant to the provision of Article 739-4, paragraph (2) of the Act, it shall pay the amount by means of a payment slip to a branch office of a Tokyo Metropolitan Government designated financial institution or to a metropolitan cashier.

2 市町村が法第七百三十九条の四第二項の規定により個人の都民税に係る徴収金を払い込む場合には、払込書によりこれを東京都指定金融機関、東京都指定代理金融機関若しくは東京都収納代理金融機関又は都出納員に払い込まなければならない。(2) When a municipality pays the collection money pertaining to individual metropolitan inhabitant tax pursuant to the provision of Article 739-4, paragraph (2) of the Act, it shall make the payment by means of a payment slip to a Tokyo designated financial institution, Tokyo designated agency financial institution or Tokyo collection agency financial institution or to the metropolitan cashier.

(昭四九条例五九・全改、令五条例五五・令六条例九五・一部改正)

(Totally changed of Ordinance No. 59 of 1974, partial amendment of Ordinance No. 55, 2023, Ordinance No. 95, 2024)

(個人の都民税の滞納状況に関する報告)

(Report on delinquent status of individual metropolitan inhabitants taxes)

第二十四条の十 法第四十六条第二項の規定により特別区長または市町村長が知事に対してなすべき報告は、都民税(個人)滞納調書によつて、六月三十日までにしなければならない。

Article 24-10 The report to be made to the governor by the mayor of a special ward or the mayor of a municipality pursuant to the provision of Article 46, paragraph (2) of the Act shall be made on the metropolitan inhabitant tax (individual) delinquency report by June 30.

(昭三九条例一九〇・追加)

(Addition of Ordinance No. 190 of 1964)

(個人の都民税に係る徴収取扱費等の交付)

(Grant of collection handling fees, etc. related to individual metropolitan inhabitants taxes)

第二十四条の十一 知事は、特別区又は市町村が個人の都民税の賦課徴収に関する事務を行うために要する費用を補償するため、次に掲げる金額の合計額を、徴収取扱費として特別区又は市町村に対して交付するものとする。

Article 24-11 The governor shall grant to a special ward or municipality the total of the following amounts as collection handling expenses in order to compensate for the expenses incurred by the special ward or municipality in performing the affairs concerning the levy and collection of individual metropolitan inhabitant taxes.

一 各年度において賦課決定(既に賦課していた税額を変更するものを除く。)をされた個人の都民税の納税義務者の数に三千円を乗じて得た金額

(i) The amount obtained by multiplying the number of taxpayers liable for individual metropolitan inhabitant tax assessed and payable for each fiscal year (excluding the tax amount that has already been assessed and payable and is to be changed) by 3,000 yen

二 法第四十一条第一項の規定により特別区又は市町村が徴収した個人の都民税に係る徴収金を特別区又は市町村が法第十七条の規定により還付し、又は法第十七条の二の規定により充当した場合における当該徴収金に係る過誤納金に相当する金額

(ii) In the case where a special ward or municipality has refunded, pursuant to the provision of Article 17 of the Act, or appropriated, pursuant to the provision of Article 17-2 of the Act, the collected money pertaining to individual metropolitan inhabitant tax collected by the special ward or municipality pursuant to the provision of Article 41(1) of the Act, the amount equivalent to the excess amount payable for such collected money

三 法第十七条の四第一項の規定により特別区又は市町村が加算した前号の過誤納金に係る還付加算金に相当する金額

(iii) The amount equivalent to the additional money for refund pertaining to the overpayment set forth in the preceding item that has been added by the special ward or municipality pursuant to the provision of Article 17-4, paragraph (1) of the Act

四 法第四十一条第一項においてその例によることとされた法第三百二十一条第二項の規定により特別区又は市町村が交付した個人の都民税の納期前の納付に対する報奨金の額に相当する金額

(iv) The amount equivalent to the amount of incentive money for the payment of metropolitan inhabitant tax by an individual prior to the due date, which has been granted by a special ward or municipality pursuant to the provision of Article 321, paragraph (2) of the Act as applied mutatis mutandis pursuant to Article 41, paragraph (1) of the Act

五 法第三十七条の四の規定により控除されるべき額で同条の所得割の額から控除することができなかつた金額を法第三百十四条の九第三項の規定により適用される同条第二項の規定により特別区又は市町村が還付した場合における当該控除することができなかつた金額に相当する金額

(v) In the case where a special ward or municipality has refunded, pursuant to the provision of Article 314-9, paragraph (2) of the Act applied pursuant to Article 314-9, paragraph (3) of the Act, the amount to be deducted pursuant to Article 37-4 of the Act, which could not be deducted from the amount of income division under the said Article, an amount equivalent to such amount that could not be deducted The amount equivalent to the amount that could not be deducted

2 特別区長又は市町村長は、前年の七月一日からその年の六月三十日までの間に確定した前項各号に掲げる金額を、その年の七月二十日までに知事に報告しなければならない。

(2) The mayor of a special ward or the mayor of a municipality shall report to the governor by July 20 of the preceding year the amounts listed in each item of the preceding paragraph which were fixed between July 1 of the preceding year and June 30 of the same year.

3 知事は、第一項の徴収取扱費を特別区又は市町村にその年の八月三十一日までに交付する。

(3) The Governor shall deliver the collection handling fee under paragraph (1) to the special ward or municipality by August 31 of the year.

4 前項に規定する交付時期において、徴収取扱費として交付することができなかつた金額がある場合又は交付すべき額を超えて交付した金額がある場合は、当該金額を、当該金額があることが判明した日以後最初に到来する交付時期において交付すべき徴収取扱費の額に加算し、又はこれから減額する。ただし、知事において必要があると認めるときは、当該金額を当該交付時期以外の時期に交付し、又は返還させることができる。

(4) If there is any amount that could not be delivered as collection and handling expenses or

exceeded the amount to be delivered at the time of delivery prescribed in the preceding paragraph, such amount shall be added to or subtracted from the amount of collection and handling expenses to be delivered at the first time of delivery that comes after the date on which such amount was found to exist. However, if the Governor deems it necessary, persons may grant the said amount of money at a time other than the said time of grant or have it returned.

- 5 特別区又は市町村が既収の個人の都民税に係る徴収金を失った場合において、天災その他の避けることができない事由によるものと認めるときは、知事は、当該特別区又は市町村の申請によつてその徴収金額に相当する金額を補償する。

- (5) In the event that a special ward or a municipality loses the collection money pertaining to the individual metropolitan inhabitant tax already collected, if the loss is deemed to be due to a natural disaster or other unavoidable reason, the governor shall compensate the amount equivalent to the collection amount upon application by the said special ward or municipality.

- 6 前項の申請は、規則の定めるところにより、その事由が発生した日から三十日以内にしなければならない。

- (6) The application set forth in the preceding paragraph shall be filed within 30 days from the date of the occurrence of the event, as provided in the regulations.

(昭三九条例一九〇・追加、昭四一条例八五・昭四一条例一三五・昭四五条例九五・昭四九条例五九・昭五一条例六九・昭六二条例七三・平一九条例二五・平二〇条例二八・平二〇条例八二・平二八条例一八・令五条例五五・一部改正)

(Addition of Ordinance No. 190 of 1964, Partial amendment of Ordinance No. 85 of 1966, Ordinance No. 135 of 1966, Ordinance No. 95 of 1970, Ordinance No. 59 of 1974, Ordinance No. 69 of 1976, Ordinance No. 73 of 1987, Ordinance No. 25 of 2007, Ordinance No. 28 of 2008, Ordinance No. 82 of 2008, Ordinance No. 18 of 2016, Ordinance No. 55 of 2023)

(利子割の課税標準)

(Tax base of interest income)

第二十四条の十二 利子割の課税標準は、支払を受けるべき利子等の額とする。

Article 24-12 The tax base for interest income shall be the amount of interest, etc. payable.

(昭六二条例七三・追加)

(Addition of Ordinance No. 73 of 1987)

(利子割の税率)

(Tax rate for interest income)

第二十四条の十三 利子割の税率は、百分の五とする。

Article 24-13 The tax rate for the interest income discount shall be 5/100.

(昭六二条例七三・追加)

(Addition of Ordinance No. 73 of 1987)

(利子割の徴収の方法)

(Method of collection of interest income)

第二十四条の十四 利子割の徴収については、特別徴収の方法による。

Article 24-14 The collection of the interest income shall be made by the method of special collection.

(昭六二条例七三・追加)

(Addition of Ordinance No. 73 of 1987)

(利子割の特別徴収義務者)

(Persons liable for special collection of interest income)

第二十四条の十五 利子割については、利子等の支払又はその取扱いをする者で法第二十四条第八項に規定する営業所等(第二十四条の十七において「営業所等」という。)を有するものを特別徴収義務者とする。

Article 24-15 With respect to an interest income discount, a person who pays or handles interest, etc. and has a business office, etc. prescribed in Article 24, paragraph (8) of the Act (referred to as a "business office, etc." in Article 24-17) shall be a person liable to make a special collection.

(昭六二条例七三・追加、平二〇条例二八・一部改正)

(Addition of Ordinance No. 73 of 1987, partially amendment of Ordinance No. 28 of 2016)

(利子割の申告納入)

(Declared payment of interest income)

第二十四条の十六 利子割の特別徴収義務者は、利子等の支払の際(特別徴収義務者が利子等の支払を取り扱う者である場合には、当該取扱いに係る利子等の交付の際)、その利子等について利子割を徴収し、その徴収の日の属する月の翌月十日までに、その徴収すべき利子割の課税標準額、税額その他必要な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。この場合において、納入申告書には、法第七十一条の十第二項に規定する計算書を添付しなければならない。

Article 24-16 A person liable for special collection of interest premiums shall, at the time of payment of interest, etc. (or, in the case where the person liable for special collection is a person who handles payment of interest, etc., at the time of delivery of the interest, etc. pertaining to such handling), collect the interest premiums with respect to such interest, etc. and shall, by the 10th day of the month following the month that includes the date of collection, submit to the governor a tax return stating the tax base amount, the amount of tax and other necessary matters with respect to the interest to be collected. In this case, the statement of calculation prescribed in Article 71-10(2) of the Act shall be attached to the delivery return.

(昭六二条例七三・追加)

(Addition of Ordinance No. 73 of 1987)

(営業所等設置等の届出)

(Notification of establishment of business office, etc.)

第二十四条の十七 利子割の特別徴収義務者は、営業所等を設けた場合においては、当該営業所等を設けた日から十五日以内に、次に掲げる事項を記載した届書を知事に提出しなければならない。

Article 24-17 A person liable for special collection of interest income premiums shall, when having established a business office, etc., submit a notification stating the following matters to the governor within 15 days from the date of establishment of said business office, etc.

一 営業所等の名称及び所在地

(i) Name and address of business office, etc.

二 営業所等において行う支払又は支払の取扱いに係る利子等の種別

(ii) Type of interest, etc. pertaining to payment or handling of payment at the business office, etc.

三 前二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

(iii) In addition to what is listed in the preceding two items, matters deemed necessary by the Governor.

2 利子割の特別徴収義務者は、前項各号に掲げる事項に変更を生じた場合又は当該営業所等を廃止した場合には、遅滞なく、その旨を知事に届け出なければならない。

(2) When there has been a change in the matters listed in the items of the preceding paragraph or when the business office, etc. concerned has been abolished, the person liable for special collection of interest income premiums shall notify the governor to that effect without delay.

(昭六三条例七八・追加、平二〇条例二八・一部改正)

(Addition of No. 78 of 1988, partial amendment of Ordinance No. 28 of 2008)

(配当割の課税標準)

(Tax base of dividend income)

第二十四条の十八 配当割の課税標準は、支払を受けるべき特定配当等の額とする。

Article 24-18 The tax base of the dividend income shall be the amount of specified dividend, etc. to be paid.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(配当割の税率)

(Tax rate for dividend income)

第二十四条の十九 配当割の税率は、百分の五とする。

Article 24-19 The tax rate for the dividend income shall be 5/100.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(配当割の徴収の方法)

(Method of collection of dividend income)

第二十四条の二十 配当割の徴収については、特別徴収の方法による。

Article 24-20 Dividend income shall be collected by the special collection method.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(配当割の特別徴収義務者)

(Persons liable for special collection of dividend allocation)

第二十四条の二十一 配当割については、特定配当等の支払をする者(当該特定配当等が法第七十一条の二十九に規定する国外特定配当等(以下この節において「国外特定配当等」という。)、租税特別措置法第九条の三の二第一項に規定する上場株式等の配当等(以下この節において「上場株式等の配当等」という。))又は同法第四十一条の十二の二第三項に規定する特定割引債の償還金に係る差益金額(次条において「償還金に係る差益金額」という。))である場合にあっては、その支払を取り扱う者を特別徴収義務者とする。

Article 24-21 With respect to the dividend income, the person who pays the specified dividend, etc.

(In the case where the said specified dividend, etc. of listed stocks, etc. hereinafter in this Section referred to as "Dividends, etc. on listed stocks, etc.") prescribed in Article 9-3-2(1) of the Act on Special Measures Concerning Taxation on Foreign Specified Dividends, etc. prescribed in Article 71-29 of the Act (hereinafter in this Section referred to as "foreign specified dividend, etc.") or margin profit amount pertaining to redemption money of specified discount bonds prescribed in Article 41-12-2, paragraph (3) of the said Act (referred to in the following Article as the "amount of marginal gain on reimbursement"), the person handling payment thereof) shall be the person liable for special collection.

(平一五条例一二五・追加、平二〇条例八二・平二五条例一〇四・一部改正)

(Addition of Ordinance No.15, 2003; Partial amendment of Ordinance No.82 of 2008, Ordinance No.104 of 2013)

(配当割の申告納入)

(Declaration and delivery of dividend allocation)

第二十四条の二十二 配当割の特別徴収義務者は、特定配当等の支払の際(特別徴収義務者が国外特定配当等、上場株式等の配当等又は償還金に係る差益金額の支払を取り扱う者である場合には、当該取扱いに係る国外特定配当等、上場株式等の配当等又は償還金に係る差益金額の交付の際)、その特定配当等について配当割を徴収し、その徴収の日の属する月の翌月十日までに、その徴収すべき配当割の課税標準額、税額その他必要な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。この場合において、納入申告書には、法第七十一条の三十一第二項後段に規定する計算書を添付しなければならない。

Article 24-22 The person liable for special collection of the amount of special dividends for dividends shall, at the time of payment of specified dividends, etc. (in the case where the person liable for special collection is a person who handles payment of overseas specified dividends, etc., dividends, etc. of listed shares, etc. or margin profit amount pertaining to redemption money, at the time of delivery of overseas specified dividends, etc., dividends, etc. of listed shares, etc. pertaining to such handling or margin profit amount pertaining to redemption money), the specified liquidating distribution, etc. shall collect the tax on the specified liquidating distribution, etc., and shall submit a written report of delivery to the governor stating the tax base amount of the tax on the specified liquidating distribution, etc. to be collected, the amount of tax, and other necessary matters by the 10th day of the month following the month that includes the date of collection, and shall deliver the money by a delivery form. In this case, the statement of calculation prescribed in the second sentence of Article 71-31(2) of the Act shall be attached to the delivery return.

- 2 法附則第三十五条の二の五第二項に規定する源泉徴収選択口座が開設されている前条に規定する特別徴収義務者が、租税特別措置法第三十七条の十一の六第一項に規定する源泉徴収選択口座内配当等につき、前項の規定に基づき都民税の配当割を徴収する場合における同項の規定の適用については、同項の規定中「属する月の翌月十日」とあるのは「属する年の翌年一月十日(地方税法施行令附則第十八条の四の二に定める場合にあっては、同条に定める日)」とする。

(2) Where a person liable for special collection prescribed in the preceding Article in respect of which a withholding tax-exempt account prescribed in Article 35-2-5(2) of the Supplementary Provisions of the Act has been established collects the dividend installment of metropolitan inhabitant tax pursuant to the provision of the preceding paragraph in respect of dividend, etc. in a withholding tax-exempt account prescribed in Article 37-11-6(1) of the Act on Special Measures Concerning Taxation, in this case, the term "the tenth day of the month following the month to which the month belongs" in the same paragraph shall be deemed to be replaced with "January 10, of the following the year to which the month belongs (in the case of the case specified in Article 18-4-2 of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act, the date specified in the same Article)".

(平一五条例一二五・追加、平二〇条例八二・平二五条例一〇四・令三条例五九・一部改正)

(Addition of Ordinance No. 15 of 2003; partial amendment of Ordinance No. 28 of 2008, Ordinance No. 104 of 2013, Ordinance No. 59 of 2021)

(株式等譲渡所得割の課税標準)

(Tax basis for taxation on income from capital gains, etc. from listed shares, etc.)

第二十四条の二十三 株式等譲渡所得割の課税標準は、法第二十三条第一項第十七号に規

定する特定株式等譲渡所得金額(以下この節において「特定株式等譲渡所得金額」という。)とする。

Article 24-23 The tax base for the capital gains, etc. from listed shares, etc. shall be the amount of income from the capital gains, etc. from listed shares, etc. prescribed in Article 23, paragraph (1) item(xvii) of the Act (hereinafter referred to in this Section as the "amount of income from the capital gains, etc. from listed shares, etc.").

(平一五条例一二五・追加、平二五条例一〇四・一部改正)

(Addition of Ordinance No. 125 of 2003, partial amendment of Ordinance No. 104 of 2013)

(株式等譲渡所得割の税率)

(Tax rate for capital gains, etc. from listed shares, etc.)

第二十四条の二十四 株式等譲渡所得割の税率は、百分の五とする。

Article 24-24 The tax rate for capital gains, etc. from listed shares, etc. shall be 5/100.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(株式等譲渡所得割の徴収の方法)

(Method of collection of tax on income from capital gains, etc. from listed shares, etc.)

第二十四条の二十五 株式等譲渡所得割の徴収については、特別徴収の方法による。

Article 24-25 The special collection method shall be used for the collection of a surcharge on income from capital gains, etc. from listed shares, etc.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(株式等譲渡所得割の特別徴収義務者)

(Persons liable for special collection of tax on income from capital gains, etc. from listed shares, etc.)

第二十四条の二十六 株式等譲渡所得割については、法第二十三条第一項第十六号に規定する源泉徴収選択口座(以下この節において「選択口座」という。)が開設されている租税特別措置法第三十七条の十一の三第三項第一号に規定する金融商品取引業者等で特定株式等譲渡対価等の支払をするものを特別徴収義務者とする。

Article 24-26 With regard to the tax on income from the capital gains, etc. from listed shares, etc., the financial instruments business operator prescribed in Article 37-11-3, paragraph (3), item (i) of the Act on Special Measures Concerning Taxation in respect of which a withholding selective account (hereinafter in this section referred to as 'selective account') prescribed in Article 23, paragraph (1), item (xvi) of the Act has been opened and which pays the consideration for capital gains, etc. from listed shares, etc. shall be a person under the Obligation of Special Collection.

(平一五条例一二五・追加、平一六条例一一二・平一九条例九二・平二五条例一

○四・令三条例五九・一部改正)

(Addition of Ordinance No. 125 of 2003; partial amendment of Ordinance No. 112 of 2004; Ordinance No. 92 of 2007, Ordinance No. 104 of 2013, Ordinance No. 59 of 2021)

(株式等譲渡所得割の申告納入)

(Declaration and delivery of the tax on income from the capital gains, etc. from listed shares, etc.)

第二十四条の二十七 株式等譲渡所得割の特別徴収義務者は、特定株式等譲渡対価等の支払をする際、株式等譲渡所得割を徴収し、その徴収の日の属する年の翌年の一月十日(地方税法施行令第九条の二十第一項各号に掲げる場合にあつては、当該各号に掲げる場合の区分に応じ、当該各号に定める日)までに、その徴収すべき株式等譲渡所得割の課税標準額、税額その他必要な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。この場合において、納入申告書には、法第七十一条の五十一第二項後段に規定する計算書を添付しなければならない。

Article 24-27 The person responsible for the special collection of the capital gains, etc. from listed shares, etc., when paying the consideration for the capital gains, etc. from listed shares, etc., and by January 10 of the year following the year (In the case of the cases listed in each item of Article 9-20, paragraph (1) of the Order for Enforcement of the Local Tax Act, the date specified in each such item according to the category of the case listed in that item).in which the collection date belongs, In addition to submitting to the governor a tax return containing the standard taxable amount, tax amount, and other necessary matters for the capital gains, etc. from listed shares, etc to be collected, the payment must be paid using the payment slip. In this case, the statements prescribed in the latter part of Article 71-51, paragraph (2) of the Act shall be attached to the tax return.

2 株式等譲渡所得割の特別徴収義務者は、租税特別措置法第三十七条の十一の四第三項に規定する場合には、その都度、同項に規定する満たない部分の金額又は同項に規定する特定費用の金額(当該特定費用の金額が選択口座においてその年最後に行われた同条第二項に規定する対象譲渡等に係る同項に規定する源泉徴収口座内通算所得金額を超える場合には、その超える部分の金額を控除した金額)に百分の五を乗じて計算した金額に相当する株式等譲渡所得割を還付しなければならない。

(2) In each case prescribed in Article 37-11-4, paragraph (3) of the Act on Special Measures

Concerning Taxation, the person liable for special collection of the capital gains, etc. from listed shares, etc. shall refund the amount of the capital gains, etc. from listed shares, etc. equivalent to the amount calculated by multiplying the amount of the shortfall prescribed in the same paragraph or the specified expenses (If the amount of such specified expenses exceeds the amount of aggregate income within the withholding account prescribed in paragraph (2) of the same Article with respect to the last qualifying transfer, etc. prescribed in paragraph (2) of the same Article made in the elective account in the year, the amount of such excess is deducted)

prescribed in the same paragraph by 5/100.

(平一五条例一二五・追加、平二〇条例八二・平二六条例二八・平二五条例一〇四(平二六条例二八)・令三条例五九・一部改正)

(Addition of Ordinance No.125 of 2003; partial amendment of Ordinance No.82 of 2008, Ordinance No.28 of 2014, Ordinance No.104 of 2013; (Ordinance 28 of 2014); Ordinance No.59 of 2021, partial revision)

第二節 事業税

Section 2 Enterprise Tax

(昭二九条例四二・全改、昭三九条例一九〇・旧第一節繰下)

(Totally changed of Ordinance No. 42 of 1954; Ordinance No. 190 of 1964, former Section 1 carried forward)

(事業税の納税義務者等)

(Enterprise taxpayers, etc.)

第二十五条 法人の行う事業に対する事業税は、法人の行う事業に対し、次の各号に掲げる事業の区分に応じ、当該各号に定める額により、その法人に課する。

Article 25 Enterprise tax shall be imposed on a corporation for a business conducted by the corporation in accordance with the amount specified in each of the following items for the category of business listed in the relevant item.

一 次号から第四号までに掲げる事業以外の事業 次に掲げる法人の区分に応じ、それぞれ次に定める額

(i) Businesses other than those listed in the following item through item (iv): The amount specified respectively for the following categories of corporations

イ ロに掲げる法人以外の法人 付加価値割額、資本割額及び所得割額の合算額

(a) Corporations other than those listed in (b): The total of the amount of value added, the amount of capital, and the amount of income

ロ 法第七十二条の四第一項各号に掲げる法人、法第七十二条の五第一項各号に掲げる法人、法第七十二条の二十四の七第七項各号に掲げる法人、次項の規定により法人とみなされる社団又は財団、第三項に規定するみなし課税法人、投資法人(投資信託及び投資法人に関する法律(昭和二十六年法律第百九十八号)第二条第十二項に規定する投資法人をいう。)、特定目的会社(資産の流動化に関する法律(平成十年法律第百五号)第二条第三項に規定する特定目的会社をいう。))並びに一般社団法人(非営利型法人(法人税法第二条第九号の二に規定する非営利型法人をいう。以下同じ。))に該当するものを除く。))及び一般財団法人(非営利型法人に該当するものを除く。))並びにこれらの法人以外の法人で資本金の額若しくは出資金の額が一億円以下のもの又は資本若しくは出資を有しないもの 所得割額

(b) A corporation listed in each item of Article 72-4, paragraph (1) of the Act, a corporation

listed in each item of Article 72-5, paragraph (1) of the Act, a corporation listed in each item of Article 72-24-7, paragraph (7) of the Act, an association or foundation deemed to be a corporation under the following paragraph, a deemed tax corporation prescribed in paragraph (3), an investment corporation (Investment corporations as defined in Article 2, paragraph (12) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951)), a special purpose company (A special purpose company as defined in Article 2, paragraph (3) of the Act on the Securitization of Assets (Act No. 105 of 1998)) and a general incorporated foundation (excludes non-profit corporation (A non-profit-making corporation as defined in Article 2, item (ix)-2 of the Corporation Tax Act. The same applies hereinafter)), and a corporation other than these which has capital or contribution of less than 100 million yen or which has no capital or contribution.) Net income-based corporate tax amount

二 電気供給業(次号に掲げる事業を除く。)、導管ガス供給業(法第七十二条の二第一項第二号に規定する導管ガス供給業をいう。以下この節において同じ。)、保険業及び貿易保険業 収入割額

(ii) Electricity Supply Business (excluding businesses listed in the following item), pipeline gas supply industry (A piped gas supply business prescribed in Article 72-2, paragraph (1), item (ii) of the Act.) The same shall apply hereinafter in this section.), Insurance and Trade Insurance business: Gross revenue-based tax amount

イ ロに掲げる法人以外の法人 収入割額、付加価値割額及び資本割額の合算額

(a) Corporations other than those listed in (b): the amount specified for each of the following categories of corporation in the electricity supply business: retail electricity business, etc.

ロ 第一号ロに掲げる法人 収入割額及び所得割額の合算額

(b) A corporation listed in (b) of item (i): (b): The total of the amount of value added, the amount of capital, and the Gross revenue-based tax amount

四 特定ガス供給業(法第七十二条の二第一項第四号に規定する特定ガス供給業をいう。以下同じ。) 収入割額、付加価値割額及び資本割額の合算額

(iv) Specified gas supply business (A specified gas supply business prescribed in Article 72-2, paragraph (2), item (iv) of the Act.) The same shall apply hereinafter in this section.)

2 法人でない社団又は財団で代表者又は管理人の定めがあり、かつ、地方税法施行令第十五条に規定する収益事業又は法人課税信託の引受けを行うもの(当該社団又は財団で収益事業を廃止したものを含む。)は、法人とみなして、この節の規定を適用する。

(2) An association or foundation which is not a corporation, has a designated representative or manager and undertakes a profit-making business or a corporate taxation trust as provided for in

Article 15 of the Order for Enforcement of the Local Tax Act (including such an association or foundation which has abolished its profit-making business). shall be deemed to be a corporation and the provisions of this section shall apply.

- 3 法人課税信託の引受けを行う個人(この条において「みなし課税法人」という。)には、次項の規定により個人の行う事業に対する事業税を課するほか、法人とみなして、法人の行う事業に対する事業税を課する。

(3) In addition to imposing business tax on a business carried on by an individual (in this Article referred to as 'deemed taxable corporation') underwriting a corporate taxable trust in accordance with the following paragraph, a business tax on a business carried on by a corporation shall be imposed on an individual underwriting a corporate taxable trust in the same way as if the individual were a corporation.

- 4 個人の行う事業に対する事業税は、個人の行う法第七十二条の二第八項から第十項までに規定する第一種事業、第二種事業及び第三種事業に対し、所得を課税標準として、その個人に課する。

(4) Enterprise tax on businesses conducted by individuals shall be imposed on Type 1, Type 2 and Type 3 businesses prescribed in Article 72-2, paragraphs (8) through (10) of the Act conducted by individuals, with income as the tax base.

(昭二九条例四二・全改、昭三〇条例三三・昭三一条例四五・昭三二条例三四・昭三六条例六一・平八条例九〇・平九条例一六・平一二条例一六八・平一五条例一二五・平一八条例九四・平一九条例九二・平二〇条例八二・平二八条例一八・平三〇条例六八・平三〇条例七七・令二条例五二・令三条例五九・令四条例六五・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 33 of 1955, Ordinance No. 45 of 1956, Ordinance No. 34 of 1957, Ordinance No. 61 of 1961, Ordinance No. 90 of 1996, Ordinance No. 16 of 1997, Ordinance No. 168 of 2000, Ordinance No. 125 of 2003, Ordinance No. 94 of 2006, Ordinance No. 92 of 2007, Ordinance No. 82 of 2008, Ordinance No. 18 of 2016, Ordinance No. 68 of 2018, Ordinance No. 77 of 2018, Ordinance No. 52 of 2020, Ordinance No. 59 of 2021, Ordinance No. 65 of 2022)

(法人課税信託の受託者に関するこの節の規定の適用)

(Application of provisions of this section to trustees of a trust subject to corporation taxation)

第二十五条の二 法人課税信託の受託者は、各法人課税信託の信託資産等(信託財産に属する資産及び負債並びに当該信託財産に帰せられる収益及び費用をいう。以下この項、第百五条及び第百九十条において同じ。)及び固有資産等(法人課税信託の信託資産等以外の資産及び負債並びに収益及び費用をいう。第百五条及び第百九十条において同じ。)ごとに、それぞれ別の者とみなして、この節(前条、次条から第二十九条まで及び

第三十九条の六を除く。次項において同じ。)の規定を適用する。

Article 25-2 The trustee of a trust subject to corporation taxation shall be deemed to be a separate person for each trust asset etc. (Assets and liabilities belonging to the trust property and income and expenses attributable to such trust property. Hereinafter the same in this paragraph, Article 105 and Article 190) and each fixed asset etc. (Assets and liabilities other than trust assets, etc., and income and expenses of a corporate taxable trust. The same in Article 105 and Article 190) of each corporate taxable trust, and the provisions of this section (excluding the preceding Article, the following Article to Article 29 and Article 39-6. Same in the following paragraph) shall apply.

2 前項の規定により、法人課税信託の受託者についてこの節の規定を適用する場合においては、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

(2) Where the provisions of this section apply to the trustees of trust subject to corporation taxation pursuant to the preceding paragraph, the terms and phrases listed in the middle column of the following table in the provisions listed in the upper column of the same table shall be read as the terms and phrases listed in the lower column of the same table, respectively.

第三十三条第一項第一号 Article 33, paragraph (1), item (i)	掲げる法人 Corporation listed in	掲げる法人で固有法人(法第七十二条の二の二第七項に規定する固有法人をいう。以下この節において同じ。)であるもの A corporation listed as a proper corporation (a a proper corporation as defined in Article 72-2-2, paragraph (7) of the Act. Hereinafter the same in this section).
第三十三条第一項第三号 Article 33, paragraph (1), item (iii)	その他の法人 Other corporations	その他の法人(第二十五条第一項第一号イに掲げる法人で受託法人(法第七十二条の二の二第三項に規定する受託法人をいう。以下この節において同じ。)であるものを含む。) Other corporations ((2) A corporation listed in Article 25, paragraph (1), item (i)(a) which is a trust corporation (meaning a trust corporation prescribed in Article 72-2-2, paragraph (3) of the Act). Hereinafter the same shall apply in this Section)
第三十三条第三項第一号	合計額 Total	合計額(受託法人であるものにあつては、イに掲げる金額)

Article 33, paragraph (3), item (i)	amount	Total amount (in the case of a trust corporation, the amount listed in (a))
第三十三条第五項 Article 33, paragraph (5)	法人で Corporate	受託法人及び都と他の二以上の道府県において事務所又は事業所を設けて事業を行う固有法人で Trust corporations and proper corporations that conduct business by establishing offices or places of business in Tokyo and two or more other prefectures.
第三十三条第五項第二号 Article 33, paragraph (5), item (ii)	特別法人以外の法人 Corporations other than special corporations	特別法人以外の法人(第二十五条第一項第一号イに掲げる法人で受託法人であるものを含む。) Corporations other than special corporations (including a corporation listed in Article 25, paragraph (1), item (i)(a) which is a trust corporation).
第三十五条第一項 Article 35, paragraph (1)	第二十五条第一項第一号イに掲げる法人 A corporation listed in Article 25, paragraph (1), item (i)(a)	第二十五条第一項第一号イに掲げる法人で固有法人であるもの A corporation listed in Article 25, paragraph (1), item (i)(a) which is a unique corporation
	所得割又は同号ロに掲げる法人 Per income levy or a corporation listed in (b) of the same	所得割又は同号ロに掲げる法人(同号イに掲げる法人で受託法人であるものを含む。) Per income levy or a corporation listed in (b) of the same item (including a corporation listed in (b) of the same item which is a trust corporation).

	item	
	同項第二号に掲げる事業を行う法人 A corporation engaged in a business listed in item (ii) of the same paragraph	同項第二号に掲げる事業を行う法人(同項第三号イに掲げる法人で受託法人であるものを含む。) A corporation engaged in a business listed in item (ii) of the same paragraph (including a corporation listed in (iii)(b) of the same item which is a trust corporation).
	同項第三号イに掲げる法人 A corporation listed in item (iii)(a) of the same paragraph	同項第三号イに掲げる法人で固有法人であるもの A corporation listed in item (iii)(a) of the said paragraph that is a proper corporation

(平一九条例九二・追加、令二条例五二・令四条例六五・一部改正)

(Addition of Ordinance No. 92 of 2007, partial amendment of Ordinance No. 52 of 2020, Ordinance No. 65 of 2022)

(事業開始等の申告義務)

(Obligation to file a declaration of commencement of business, etc.)

第二十六条 事業税の納税義務者は、事業を開始し、又は事務所若しくは事業所を設けた場合においては、その事業を開始し、又は事務所若しくは事業所を設けた日から十五日以内に次に掲げる事項を知事に申告しなければならない。

Article 26 A person liable for enterprise tax shall, where persons has commenced a business or established an office or place of business, report the following matters to the governor within 15 days from the date of commencement of the business or establishment of the office or place of business.

一 住所及び氏名又は名称

(i) Address and name

二 事務所又は事業所の所在地

(ii) Address of office or place of business

三 事業の種類

(iii) Type of Business

四 事業を開始し、又は事務所若しくは事業所を設けた年月日

(iv) Date of commencement of business or establishment of office or place of business

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

- 2 前項の規定によつて申告をした事項に変更を生じた場合、事業を廃止した場合又は事務所若しくは事業所を廃止した場合においては、その事実の発生した日から十日以内(当該事業の廃止が納税義務者の死亡によるときは、三十日以内)にその旨を知事に申告しなければならない。

- (2) In the case where there has been a change in the matters on which a return has been filed pursuant to the preceding paragraph, or where a business has been abolished or an office or place of business has been closed, a report to that effect shall be filed with the governor within ten days from the day on which such fact has occurred (within thirty days where the abolition of the said business is due to the death of the taxpayer).

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(法人課税信託の効力が生じた場合等の申告義務)

(Obligation to file a return when a corporate taxable trust takes effect, etc.)

第二十七条 事業税の納税義務がある法人で、法人課税信託の受託者(当該法人課税信託の受託者が二以上ある場合には、当該法人課税信託の信託事務を主宰する受託者(以下この条において「主宰受託者」という。))とする。次項において同じ。)であるものは、当該法人課税信託の効力が生ずることとなつた場合においては、当該効力が生じた日から十五日以内に、次に掲げる事項を知事に申告しなければならない。

Article 27 A corporation liable to pay business tax and which is a trustee of a trust subject to corporate taxation shall, where the corporation taxation trust (Where there are two or more trustees of the relevant corporate taxable trust, the trustee presiding (hereinafter in this Article referred to as 'Presiding Trustee'). over the trust affairs of the relevant corporate taxable trust shall be the trustee presiding over the trust affairs of the trust. The same shall apply in the following paragraph) has come into effect, report the following to the Governor within 15 days of the date on which it comes into effect.

一 名称又は氏名

(i) Name or title

二 事務所又は事業所の所在地

(ii) Address of office or place of business

三 当該法人課税信託の名称

(iii) Name of such corporate taxable trust

四 当該法人課税信託の効力が生じた日

(iv) the date on which the said corporate taxable trust became effective

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

2 法人課税信託について新たな受託者が就任した場合には、当該就任した受託者は、当該就任の日から十五日以内に、次に掲げる事項を知事に申告しなければならない。

(2) Where a new trustee assumes office with respect to a trust subject to corporate taxation, the trustee who has assumed office shall report the following matters to the governor within 15 days from the date of such assumption of office.

一 名称又は氏名

(i) Name or title

二 事務所又は事業所の所在地

(ii) Address of office or place of business

三 当該法人課税信託の名称

(iii) Name of such corporate taxable trust

四 当該就任した受託者に信託事務の引継ぎをした者の名称又は氏名

(iv) Name or title of the person who has succeeded to the trust affairs to the trustee who has assumed said office

五 当該就任の日

(v) the date of such assumption of office

六 当該就任の理由

(vi) Reason for such appointment

七 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

(vii) Other matters deemed necessary by the Governor in addition to those listed in the preceding items

3 法人課税信託について受託者の任務が終了した場合には、当該任務の終了に伴い当該信託事務の引継ぎをした受託者(当該引継ぎの直前において当該法人課税信託の受託者が二以上あつた場合には、その主宰受託者)は、当該引継ぎをした日から十五日以内に、次に掲げる事項を知事に申告しなければならない。

(3) Where the duties of a trustee with respect to a trust subject to corporate taxation have been terminated, the trustee who has succeeded to the trust affairs upon the termination of said duties (or the presiding trustee in the case where there were two or more trustees of trust subject to corporation taxation immediately before the said succession) shall, within 15 days from the day

of the said succession, file with the governor a report on the following matters

一 当該引継ぎをした受託者の名称又は氏名

(i) Name or title of the trustee who has taken over

二 当該引継ぎをした受託者の事務所又は事業所の所在地

(ii) the location of the office or place of business of the trustee who has taken over

三 当該法人課税信託の名称

(iii) Name of such corporate taxable trust

四 当該信託事務の引継ぎを受けた者の名称又は氏名

(iv) Name or title of the person who has taken over said trust affairs

五 当該信託事務の引継ぎをした日

(v) the date of taking over said trust affairs

六 当該終了の理由

(vi) the reason for such termination

七 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

(vii) Other matters deemed necessary by the Governor in addition to those listed in the preceding items

- 4 一の法人課税信託の受託者が二以上ある場合において、その主宰受託者の変更があつたときは、その変更前の主宰受託者及びその変更後の主宰受託者は、それぞれ、その変更の日から十五日以内に、次に掲げる事項を知事に申告しなければならない。

(4) Where there are two or more trustees of one corporation e taxable trust, if there is a change in the lead trustee, the lead trustee before the change and the lead trustee after the change shall each report the following matters to the Governor within 15 days from the date of such change.

一 名称又は氏名

(i) Name or title

二 事務所又は事業所の所在地

(ii) Address of office or place of business

三 当該法人課税信託の名称

(iii) Name of such corporate taxable trust

四 当該変更後又は変更前の主宰受託者の名称又は氏名

(iv) Name or title of the presiding trustee after or before such change

五 当該変更の日

(v) the date of such change

六 当該変更の理由

(vi) Reason for such change

七 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

(vii) Other matters deemed necessary by the Governor in addition to those listed in the preceding

items

- 5 前各項の規定によつて申告をした事項に変更を生じた場合、当該法人課税信託について信託の終了があつた場合又は当該法人課税信託が法人課税信託に該当しなくなつた場合においては、その事実の発生した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) Where a change has occurred in the matters declared pursuant to the provisions of the preceding paragraphs, where there has been a termination of the trust with respect to the said trust subject to corporation taxation or where the said trust no longer falls under the category of trust subject to corporation taxation, a report to that effect shall be filed with the governor within ten days from the day on which such fact has occurred.

(平一九条例九二・全改)

(Totally changed of Ordinance No. 92 of 2007)

(事業税の納税管理人)

(Enterprise tax administrator)

第二十八条 事業税の納税義務者は、都内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合においては、都内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有する者を納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

(1) Article 28 A person liable for business tax who does not have a domicile, residence, office or place of business (hereinafter in this Article referred to as "address, etc.") in Tokyo shall, if persons has a domicile, residence, office or place of business in Tokyo, submit a tax payment manager declaration to the Governor within 10 days from the date on which it becomes necessary to appoint a tax payment manager from among persons having a domicile, etc. in Tokyo, or shall apply to the Governor for and obtain approval from a person having a domicile, etc. outside Tokyo, who is convenient in handling all matters relating to tax payments, no later than 10 days before the date on which it becomes necessary to appoint such a person as tax payment manager.

- 2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator application form to the governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter. In the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the governor to that effect within ten days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the governor to obtain approval by 10 days before the date of the change or relocate.

3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る事業税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, a taxpayer is not required to appoint a tax payment administrator if the said taxpayer has applied to the governor and obtained his/her certification that there is no obstacle to ensuring the collection of enterprise taxes related to the said taxpayer.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(事業税の納税管理人に係る不申告に関する過料)

(Fines for non-filing of tax returns related to enterprise tax administrators)

第二十九条 前条第三項の認定を受けていない事業税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者を、十万円以下の過料に処する。

Article 29 Where an enterprise taxpayer who has not obtained the approval set forth in paragraph (3) of the preceding Article and has not obtained the approval set forth in paragraph (1) or (2) of the same Article has failed to file a return without justifiable grounds with respect to the tax agent who is required to file a return pursuant to the provisions of paragraph (1) or (2) of the same Article, the said person shall be liable to a civil fine not exceeding 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its

issuance.

(平一五条例一二五・追加、平二三条例六二・一部改正)

(Addition of Ordinance No. 125 of 2003; Partial amendment of Ordinance No. 62 of 2011d)

(法人の事業税の課税標準)

(Tax base for enterprise tax of corporations)

第三十条 法人の行う事業に対する事業税の課税標準は、次の各号に掲げる事業税の区分に応じ、当該各号に定めるものによる。

Article 30 The tax base of enterprise tax on business conducted by a corporation shall be in accordance with the tax base specified in each of the following items for the category of enterprise tax listed in the relevant item.

一 付加価値割 各事業年度の付加価値額

(i) Value added portion: Value added for each fiscal year

二 資本割 各事業年度の資本金等の額

(ii) Capital added portion: Amount of capital, etc. for each fiscal year

三 所得割 各事業年度の所得

(iii) Per income levy: Income for each business year

四 収入割 各事業年度の収入金額

(iv) Revenue-based levy: Amount of income for each fiscal year

(平一五条例一二五・追加、平一八条例九四・平一九条例九二・平二二条例七八・平二八条例一八・令二条例五二・一部改正)

(Addition of Ordinance No. 125 of 2003; partial amendment of Ordinance No. 94 of 2006, Ordinance No. 92 of 2007, Ordinance No. 78 of 2010, Ordinance No. 18 of 2016, Ordinance No. 52 of 2020)

(法人の課税標準の区分経理の義務)

(Obligation of corporations to account for their tax bases separately)

第三十一条 医療法人又は農業協同組合連合会(法第七十二条の五第一項第五号に規定する特定農業協同組合連合会を除く。)は、当該法人の事業から生ずる所得について、法第七十二条の二十三第二項の規定によつて当該法人の事業税の課税標準とすべき所得の計算上、益金の額及び損金の額に算入されないものとされる部分を、その他の部分と区分して経理しなければならない。

Article 31 A medical corporation or a federation of agricultural cooperatives (excluding specified agricultural cooperative federations as provided for in Article 72-5, paragraph (1), item (v) of the Act) shall account for the part of the income arising from the business of the said corporation which shall not be included in the amount of profit and loss in the calculation of the income to be the tax base for the business tax of the said corporation pursuant to Article 72-23, paragraph (2)

of the Act, separately from the other part.

- 2 事業税を課されない事業とその他の事業とを併せて行う法人は、事業税を課されない事業から生ずる付加価値額及び所得に関する経理を、その他の事業から生ずる付加価値額及び所得に関する経理と区分して行わなければならない。ただし、鉱物の掘採事業と精錬事業とを一貫して行う法人のうち、鉱物の掘採事業に係る付加価値額及び所得と精錬事業に係る付加価値額及び所得とを区分することができない法人については、この限りでない。

- (2) A corporation that engages in both a business not subject to enterprise tax and another business shall separate its accounting for value added and income from the business not subject to enterprise tax from its accounting for value added and income from the other business. However, this shall not apply to a corporation that consistently engages in both the mining and refining businesses of minerals, where the value added and income pertaining to the mining business of minerals cannot be separated from the value added and income pertaining to the refining business.

- 3 次の各号に掲げる事業のいずれか二以上を併せて行う法人は、それぞれの事業に関する経理を区分して行わなければならない。

- (3) A corporation that engages in any two or more of the following businesses together shall keep separate accounts for each business.

一 次号から第四号までに掲げる事業以外の事業

(i) Businesses other than those listed in the following item through item (iv)

二 電気供給業(次号に掲げる事業を除く。)、導管ガス供給業、保険業及び貿易保険業

(ii) Electricity Supply Business (excluding businesses listed in the following item), Piped Gas Supply Business, Insurance and Trade Insurance Business

三 電気供給業のうち、小売電気事業等、発電事業等及び特定卸供給事業

(iii) Electricity Supply Business: Retail Electricity Business, etc., Electricity Generation Business, etc., and Specified Wholesale Supply Business

四 特定ガス供給業

(iv) Specified gas supply business

(昭二九条例四二・全改、昭三〇条例三三・昭三一条例四五・昭三二条例三四・昭四一条例八五・昭四三条例六〇・昭五九条例七一・平八条例九〇・一部改正、平一五条例一二五・旧第二十六条繰下・一部改正、平一八条例九四・平一九条例九二・平二六条例一〇一・平二八条例一八・令二条例五二・令三条例五九・令四条例六五・一部改正)

(Totally changed of Ordinance No. 42 of 1954; Ordinance No. 33 of 1955, Ordinance No.45 of 1956, Ordinance No.34 of 1957, Ordinance No.85 of 1966, Ordinance No.60 of 1968, Ordinance No. 71 of 1984; partial amendment of Ordinance No.90 of 1996,

Ordinance No. 125 of 2003, former Article 26 carried forward; partial amendment of Ordinance No.94 of 2006, Ordinance No.92 of 2007, Ordinance No.101 of 2014, Ordinance No.18 of 2016, Ordinance No.52 of 2020, Ordinance No.59 of 2021, Ordinance No.65 of 2022)

(法人の事業税に係る付加価値額等の区分計算の承認申請等)

(Application for Approval of Classified Calculation of Value Added, etc. for Enterprise Tax of Corporations, etc.)

第三十二条 鉱物の掘採事業と精錬事業とを一貫して行う法人が、法第七十二条の二十四の五第三項の規定による承認を受けようとする場合においては、当該承認を受けようとする事業年度分の第三十五条第一項第一号から第四号までに規定する申告納付の期間内に、次に掲げる事項を記載した申請書を知事に提出しなければならない。

Article 32 When a corporation that consistently engages in mining and refining businesses of minerals intends to obtain approval pursuant to the provision of paragraph (3) of Article 72-24-5 of the Act, it shall submit a written application stating the following matters to the governor within the period of declaration and payment prescribed in Article 35, paragraph (1), items (i) to (iv) of paragraph (1) for the business year in which it intends to obtain said approval (i) The applicant shall submit a written application to the Governor stating the following matters.

一 住所及び名称

(i) Address and name

二 事務所又は事業所の所在地及び名称

(ii) Address and name of office or place of business

三 事業の種類

(iii) Type of Business

四 承認を受けようとする付加価値額及び所得の区分計算の方法

(iv) Method of calculating the amount of value added and the income category for which approval is sought

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

2 知事は、前項の申請書の提出があつた場合において、当該申請に係る付加価値額及び所得の区分計算の方法が適当であると認めるときは、その旨を当該納税者に通知するものとする。

(2) Where the Governor has received the application set forth in the preceding paragraph, if the Governor finds that the method of calculating the amount of value added and the income classification for the said application is appropriate, the Governor shall notify the said taxpayer to that effect.

(昭三二条例三四・追加、昭五〇条例五〇・平一四条例一六三・一部改正、平一

五条例一二五・旧第二十六条の二繰下・一部改正)

(Addition of Ordinance No. 34 of 1957; partial amendment of Ordinance No. 50 of 1975; Ordinance No. 163 of 2002; partial amendment of Ordinance No. 125 of 2003, carry forward former Article 26-2)

(法人の事業税の税率等)

(Corporate enterprise tax rates, etc.)

第三十三条 法人の行う事業(電気供給業、ガス供給業(導管ガス供給業及び特定ガス供給業に限る。)、保険業及び貿易保険業を除く。第五項において同じ。))に対する事業税の額は、次の各号に掲げる法人の区分に応じ、それぞれ当該各号に定める金額とする。

Article 33 The amount of business tax on a business (excluding insurance business and trade insurance business). The same shall apply in paragraph (5). carried on by a corporation shall be the amount specified in each of the following items for the category of corporation listed in that item

一 第二十五条第一項第一号イに掲げる法人 次に掲げる金額の合計額

(i) A corporation listed in Article 25, paragraph (1), item (i)(a): The total of the following amounts

イ 各事業年度の付加価値額に百分の一・二の税率を乗じて得た金額

(a) The amount obtained by multiplying the amount of value added for each fiscal year by a tax rate of 1.2/100.

ロ 各事業年度の資本金等の額に百分の〇・五の税率を乗じて得た金額

(b) The amount obtained by multiplying the amount of capital, etc. for each fiscal year by a tax rate of 0.5/100.

ハ 各事業年度の所得に百分の一の税率を乗じて得た金額

(c) The amount obtained by multiplying the income for each fiscal year by a tax rate of 1/100

二 特別法人 次の表の上欄に掲げる金額の区分により各事業年度の所得を区分し、当該区分に応ずる同表の下欄に掲げる税率を乗じて計算した金額の合計額

(ii) Special corporation: The total amount calculated by dividing income for each business year by the category of amount listed in the left-hand column of the following table and multiplying the said category by the tax rate listed in the right-hand column of the same table

各事業年度の所得のうち年四百万円以下の金額 Amount of income of not more than 4 million yen per year for each fiscal year	百分の三・五 3.5/100
各事業年度の所得のうち年四百万円を超える金額 The amount of income for each fiscal year in excess of 4 million yen per year	百分の四・九 4.9/100

三 その他の法人 次の表の上欄に掲げる金額の区分により各事業年度の所得を区分

し、当該区分に応ずる同表の下欄に掲げる税率を乗じて計算した金額の合計額

- (iii) Other corporations: The total amount calculated by dividing income for each business year by the category of amount listed in the left-hand column of the following table and multiplying the amount by the tax rate listed in the right-hand column of the same table corresponding to the said category

各事業年度の所得のうち年四百万円以下の金額 Amount of income of not more than 4 million yen per year for each fiscal year	百分の三・五 3.5/100
各事業年度の所得のうち年四百万円を超え年八百万円以下の金額 The amount of income for each fiscal year exceeding 4 million yen but not exceeding 8 million yen per year	百分の五・三 5.3/100
各事業年度の所得のうち年八百万円を超える金額 The amount of income for each fiscal year in excess of 8 million yen per year	百分の七 7/100

- 2 電気供給業(小売電気事業等、発電事業等及び特定卸供給事業を除く。)、導管ガス供給業、保険業及び貿易保険業に対する事業税の額は、各事業年度の収入金額に百分の一の税率を乗じて得た金額とする。

- (2) The amount of enterprise tax on electricity supply business (excluding Retail Electricity Business, etc., Electricity Generation Business, etc. and Specified Wholesale Supply Business), piped gas supply business, insurance business and trade insurance business shall be the amount obtained by multiplying the amount of income for each business year by a tax rate of 1/100.

- 3 電気供給業のうち、小売電気事業等、発電事業等及び特定卸供給事業に対する事業税の額は、次の各号に掲げる法人の区分に応じ、それぞれ当該各号に定める金額とする。

- (3) The amount of enterprise tax imposed on a Retail Electricity Business, etc., Electricity Generation Business, etc. and Specified Wholesale Supply Business in the Electricity Supply Business shall be the amount specified in each of the following items for the category of corporation listed in the relevant item.

一 第二十五条第一項第三号イに掲げる法人 次に掲げる金額の合計額

- (i) A corporation listed in Article 25(1)(iii)(a): The total of the following amounts

イ 各事業年度の収入金額に百分の〇・七五の税率を乗じて得た金額

- (a) The amount obtained by multiplying the amount of income for each fiscal year by a tax rate of 0.75/100.

ロ 各事業年度の付加価値額に百分の〇・三七の税率を乗じて得た金額

- (b) The amount obtained by multiplying the value added for each fiscal year by a tax rate of 0.37/100.

ハ 各事業年度の資本金等の額に百分の〇・一五の税率を乗じて得た金額

- (c) The amount obtained by multiplying the amount of capital, etc. for each fiscal year by a tax

rate of 0.15/100.

二 第二十五条第一項第三号ロに掲げる法人 次に掲げる金額の合計額

(ii) A corporation listed in Article 25(1)(iii)(b): The total of the following amounts

イ 各事業年度の収入金額に百分の〇・七五の税率を乗じて得た金額

(a) The amount obtained by multiplying the amount of income for each fiscal year by a tax rate of 0.75/100.

ロ 各事業年度の所得に百分の一・八五の税率を乗じて得た金額

(b) The amount obtained by multiplying the income for each fiscal year by a tax rate of 1.85/100.

4 特定ガス供給業に対する事業税の額は、次に掲げる金額の合計額とする。

(4) The amount of enterprise tax on the Specified Gas Supply Business shall be the sum of the following amounts.

一 各事業年度の収入金額に百分の〇・四八の税率を乗じて得た金額

(i) the amount of income for each fiscal year multiplied by a tax rate of 0.48/100.

二 各事業年度の付加価値額に百分の〇・七七の税率を乗じて得た金額

(ii) The amount obtained by multiplying the value added for each business year by a tax rate of 0.77/100.

三 各事業年度の資本金等の額に百分の〇・三二の税率を乗じて得た金額

(iii) The amount obtained by multiplying the amount of capital, etc. for each business year by a tax rate of 0.32/100.

5 都と他の二以上の道府県において事務所又は事業所を設けて事業を行う法人で資本金の額又は出資金の額が千万円以上のもの(第二十五条第一項第一号イに掲げる法人を除く。)が行う事業に対する事業税の額は、第一項の規定にかかわらず、次の各号に掲げる法人の区分に応じ、当該各号に定める金額とする。

(5) Notwithstanding the provisions of paragraph (1), the amount of enterprise tax on a business carried on by a corporation which has an office or place of business in the capital or capital contribution of 10 million yen or more (excluding legal entities listed in Article 25, paragraph (1), item (i)(a)) in the capital and two or more other prefectures shall be the amount specified in each of the following items for the category of corporation listed in that item.

一 特別法人 各事業年度の所得に百分の四・九の税率を乗じて得た金額

(i) Special corporation: The amount obtained by multiplying the income for each business year by a tax rate of 4.9/100.

二 特別法人以外の法人 各事業年度の所得に百分の七の税率を乗じて得た金額

(ii) Corporations other than special corporations: The amount obtained by multiplying income for each business year by a tax rate of 7/100.

(昭二九条例四二・全改、昭三〇条例三三・昭三一条例四五・昭三二条例三四・

昭三四条例三三・昭三六条例六一・昭三七条例七五・昭三九条例一二六・昭四三
条例六〇・昭四九条例一七・昭四九条例五八・昭五〇条例五四・昭六三条例二
七・平八条例九〇・平一〇条例七五・平一二条例一六八・一部改正、平一五条例
一二五・旧第二十七条繰下・一部改正、平一八条例九四・平一八条例一〇〇・平
一九条例九二・平二二条例七八・平二七条例九三・平二七条例一〇〇・平二八条
例一八・平二八条例七九・令元条例四・令二条例五二・令三条例五九・令四条例
六五・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 33
of 1955, Ordinance No. 45 of 1956, Ordinance No. 34 of 1957, Ordinance No. 33 of 1959,
Ordinance No. 61 of 1961, Ordinance No. 75 of 1962, Ordinance No. 126 of
1964, Ordinance No. 60 of 1968, Ordinance No. 17 of 1974, Ordinance No. 58 of 1974,
Ordinance No. 54 of 1975, Ordinance No. 27 of 1988, Ordinance No. 90 of 1996,
Ordinance No. 75 of 1998, Ordinance No. 168 of 2000, Ordinance No. 125, Former Article
27, Carried Over and Partial amendment of Ordinance No. 94 of 2006, Ordinance No. 100
of 2015, Ordinance No. 92 of 2007, Ordinance No. 78 of 2010, Ordinance No. 93 of 2015,
Ordinance No. 100 of 2015, Ordinance No. 18 of 2016, Ordinance No. 79 of 2016, O
Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 59 of 2021, Ordinance
65 of 2022)

(法人の事業税の徴収の方法)

(Method of collection of enterprise taxes for corporations)

第三十四条 法人の行う事業に対する事業税の徴収については、申告納付の方法による。

Article 34 The collection of enterprise taxes on business conducted by a corporation shall be made
by the method of filing and payment.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(法人の事業税の申告納付の期間)

(Period for filing and paying enterprise tax for corporations)

第三十五条 事業税の納税義務がある法人が各事業年度に係る所得割等(第二十五条第一
項第一号イに掲げる法人の付加価値割、資本割及び所得割又は同号ロに掲げる法人の所
得割をいう。)又は収入割等(同項第二号に掲げる事業を行う法人の収入割、同項第三号
イに掲げる法人若しくは同項第四号に掲げる事業を行う法人の収入割、付加価値割及び
資本割又は同項第三号ロに掲げる法人の収入割及び所得割をいう。)についてすべき申
告納付の期間は、次の各号に掲げる区分に従い、それぞれ当該各号に定めるところによ
る。

Article 35 The period for the filing and payment of a return and payment to be made by a
corporation liable to pay business tax on a per income levy (the value added portion, capital added

portion and per income levy of a corporation listed in Article 25, paragraph (1), item (i)(a) or the per income levy of a corporation listed in Article 25, paragraph (1), item(b)).or Revenue-based levy (the revenue-based levy of a corporation carrying on a business listed in item (ii) of the same paragraph, the revenue-based levy, the value added portion and capital added portion of a corporation listed in item (iii)(a) of the same paragraph or of a corporation carrying on a business listed in item (iv) of the same paragraph, or the revenue-based levy, and per income levy of a corporation listed in item (iii)(b) of the same paragraph).for each business year shall be as specified in each of the following items, in accordance with the categories listed in the relevant item.

一 法第七十二条の二十五第一項又は法第七十二条の二十八第一項の規定の適用を受ける法人にあつては、各事業年度終了の日から二月以内(外国法人が第二十八条に規定する納税管理人を定めなくて法施行地に事務所又は事業所を有しないこととなる場合(同条第三項の認定を受けた場合を除く。))には、当該事業年度終了の日から二月を経過した日の前日と当該事務所又は事業所を有しないこととなる日とのいずれか早い日まで)

(i) in the case of a corporation to which the provisions of Article 72-25, paragraph (1) or Article 72-28, paragraph (1) of the Act apply, within two months from the end of each business year (Where a foreign corporation ceases to have an office or place of business in the place where the Act is in force without appointing a tax administrator prescribed in Article 28(Except in the case of accreditation under paragraph (3) of the same Article), until the earlier of the day preceding the day on which two months have elapsed since the end of the relevant fiscal year or the day on which it ceases to have such office or place of business).

二 法第七十二条の二十五第二項及び第四項(同条第六項及び第七項、法第七十二条の二十八第二項並びに法第七十二条の二十九第二項において準用する場合を含む。)の規定の適用を受ける法人にあつては、これらの規定に基づき知事(都と他の道府県において事務所又は事業所を有する法人にあつては、主たる事務所又は事業所所在地の都道府県知事)の指定した日まで

(ii) In the case of a legal corporation to which the provisions of Article 72-25, paragraphs (2) and (4) of the Act (including as applied mutatis mutandis in paragraphs (6) and (7) of the same Article, Article 72-28, paragraph (2), and Article 72-29, paragraph (2) of the Act) apply, until the date designated by the Governor (In the case of a legal entity with offices or places of business in Tokyo and in other prefectures, the prefectural governor where the principal office or place of business is located) in accordance with these provisions.

三 法第七十二条の二十五第三項(法第七十二条の二十八第二項及び法第七十二条の二十九第二項において準用する場合を含む。)の規定の適用を受ける法人にあつては、各事業年度終了の日から三月以内(法第七十二条の二十五第三項各号に掲げる場合に

該当するときは、当該各号に定める期間内)

- (iii) A person who has violated the provision of Article 72-25, paragraph (3) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 72-28, paragraph (2) and Article 72-29, paragraph (2) of the Act). In the case of a corporation to which the provision of Article 72-25(3) of the Act applies, within three months from the end of each business year (in the case of a corporation falling under any of the cases listed in the items of Article 72-25(3) of the Act, within the period specified in each such item)

四 法第七十二条の二十五第五項(法第七十二条の二十八第二項並びに法第七十二条の二十九第二項及び第六項において準用する場合を含む。)の規定の適用を受ける法人にあつては、各事業年度終了の日から四月以内(法第七十二条の二十五第五項各号に掲げる場合に該当するときは、当該各号に定める期間内)

- (iv) In the case of a corporation to which the provisions of Article 72-25, paragraph (5) of the Act (including as applied mutatis mutandis in Article 72-28, paragraph (2) and Article 72-29, paragraph (2) and (6) of the Act) apply, within four months from the end of each business year. (If any of the cases listed in each of the items of Article 72-25, paragraph (5) of the Act applies, within the period specified in each of those items)

五 法第七十二条の二十六第一項の規定の適用を受ける法人にあつては、同項に規定する六月経過日から二月以内

- (v) In the case of a corporation to which the provision of Article 72-26, paragraph (1) of the Act shall apply, within two months from the date on which six months have elapsed prescribed in Article 72-26, paragraph (1) of the Act

六 法第七十二条の二十九第一項又は第五項の規定の適用を受ける法人にあつては、当該法人の当該事業年度終了の日から二月以内

- (vi) In the case of a corporation to which the provision of Article 72-29, paragraph (1) or (5) of the Act shall apply, within two months from the last day of the relevant business year of the said corporation

七 法第七十二条の二十九第三項の規定の適用を受ける法人にあつては、残余財産の確定した日から一月以内(当該期間内に残余財産の最後の分配又は引渡しが行われるときは、その行われる日の前日まで)

- (vii) In the case of a corporation to which the provision of Article 72-29, paragraph (3) of the Act applies, within one month from the date on which the residual assets are determined (if the final distribution or delivery of the residual assets is made within such period, by the day before the date of such distribution or delivery)

2 法第七十二条の三十一第三項に規定する修正申告書を提出する法人が当該修正により増加した税額を納付すべき期間は、同項に規定する税務官署が更正又は決定の通知をした日から一月以内とする。

(2) The period in which a corporation that has filed an amended return form prescribed in Article 72-31, paragraph (3) of the Act shall pay the increased amount of tax due to the said amendment shall be one month from the date on which the tax office prescribed in the said paragraph has given notice of correction or determination.

(昭二九条例四二・全改、昭三三条例四五・昭三六条例六一・昭三七条例七五・昭四〇条例八〇・昭五〇条例五〇・平一〇条例七五・平一二条例一六八・平一三条例八〇・平一四条例一六三・一部改正、平一五条例一二五・旧第二十九条繰下・一部改正、平一九条例九二・平二〇条例八二・平二二条例七八・平二九条例三八・平三〇条例六八・平三〇条例七七・令二条例五二・令三条例九・令四条例六五・令五条例二〇・令五条例五一・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 45 of 1958, Ordinance No. 61 of 1961, Ordinance No. 75 of 1962, Ordinance No. 80 of 1965, Ordinance No. 50 of 1975, Ordinance No. 75 of 1998, Ordinance No. 168 of 2000, Ordinance No. 80 of 2001, Ordinance No. 163 of 2002; partial amendment of Ordinance No. 125 of 2003 ,Former Article 29 carried over; partial amendment of Ordinance No. 92 of 2007, Ordinance No. 82 of 2008, Ordinance No.78 of 2010, Ordinance No.38 of 2017, Ordinance No.68 of 2018, Ordinance 77 of 2018, Ordinance No.52 of 2020, Ordinance No.9 of 2021, Ordinance No.65 of 2022, Ordinance No. 20, 2023, Ordinance No. 51, 2023)

(第二十五条第一項第一号イに掲げる法人に係る法人の事業税の徴収猶予に係る申請)

(Application for deferral of collection of corporation enterprise tax in the case of a corporation listed in Article 25(1)(i)(a))

第三十六条 法第七十二条の三十八の二第一項又は第六項の規定による事業税の徴収の猶予を受けようとする法人は、当該事業税の申告書を提出する際、次に掲げる事項を記載した申請書に、同条第一項各号又は第六項各号のいずれかに該当する法人であることを証明する書類を添付して、これを知事に提出しなければならない。

Article 36 A corporation that intends to obtain a grace of collection of enterprise tax pursuant to the provision of Article 72-38-2, paragraph (1) or (6) of the Act shall, when submitting an enterprise tax return, submit a written application stating the following matters, with a document attached proving that the corporation falls under any of the items of paragraph (1) or (6) of the said Article. (2) The corporation shall submit the application to the Governor.

一 住所及び名称

(i) Address and name

二 事業年度及び税額

(ii) Business year and tax amount

三 徴収の猶予を受けようとする税額及び期間

(iii) Amount and period of tax for which collection is deferred

四 徴収の猶予を必要とする理由

(iv) Reason for requiring deferment of collection

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

- 2 法第七十二条の三十八の二第五項(同条第七項において準用する場合を含む。)の規定による徴収の猶予の期間の延長を受けようとする法人は、次に掲げる事項を記載した申請書を当該徴収の猶予を受けている期間の末日までに知事に提出しなければならない。

(2) A legal entity that wishes to obtain an extension of the period of grace of collection under Article 72-38-2, paragraph (5) of the Act (including as applied mutatis mutandis in paragraph (7) of the same Article) shall submit a written application to the Governor by the end of the period during which the said grace of collection is granted, stating the following matters

一 住所及び名称

(i) Address and name

二 徴収の猶予を受けている事業税に係る事業年度及び税額並びに期間

(ii) The business year, the amount of tax, and the period pertaining to the enterprise tax for which the deferment of tax collection has been granted

三 徴収の猶予の期間の延長を受けようとする税額及び期間

(iii) Amount and period for which the grace period for collection is to be extended

四 徴収の猶予の期間の延長を必要とする理由

(iv) Reason for requiring an extension of the period of grace of tax collection

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

(平一五条例一二五・追加、平二〇条例七八・一部改正)

(Ordinance No. 125 of 2003, addition; Ordinance No. 78 of 2008, partial revision)

(法人の事業税の減免)

(Reduction or exemption of enterprise tax for corporations)

第三十七条 法人の行う事業に対する事業税は、公益上の事由その他の特別の事情がある場合において、知事において必要があると認める法人に限り、これを減免する。

Article 37 The enterprise tax on business conducted by a corporation shall be reduced or exempted only in the case of a corporation that the governor deems necessary for reasons of public interest or other special circumstances.

- 2 前項の規定によつて事業税の減免を受けようとする法人は、減免を受けようとする事業年度に係る事業税の納期限までに、次に掲げる事項を記載した申請書にその事由を証明する書類を添付して、これを知事に提出しなければならない。

(2) A corporation that intends to obtain a reduction or exemption of enterprise tax pursuant to the

provision of the preceding paragraph shall submit to the governor a written application stating the following matters and attaching documents proving the reason therefor, by the due date of payment of enterprise tax for the business year for which it seeks the reduction or exemption.

一 住所及び名称

(i) Address and name

二 事業年度及び税額

(ii) Business year and tax amount

三 減免を受けようとする事由

(iii) Reason for requesting exemption

四 前三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

(iv) In addition to what is listed in the preceding three items, matters deemed necessary by the Governor

3 第一項の規定によつて事業税の減免を受けた法人は、その事由がやんだ場合においては、直ちにその旨を知事に申告しなければならない。

(3) A corporation that has received a reduction or exemption of enterprise tax pursuant to the provision of paragraph (1) shall, when the reason for such reduction or exemption has ceased to exist, immediately file a return to that effect with the governor.

(平一五条例一二五・追加、平一八条例二七・平一九条例九二・一部改正)

(Addition of Ordinance No. 125 of 2003; partial amendment of Ordinance No. 27 of 2006, Ordinance No. 92 of 2007)

(個人の事業税の課税標準)

(Individual enterprise tax base)

第三十八条 個人の行う事業に対する事業税の課税標準は、当該年度の初日の属する年の前年中における個人の事業の所得による。

Article 38 The tax base of enterprise tax on a business conducted by an individual shall be based on the income of the individual business during the year preceding the year to which the first day of the relevant fiscal year belongs.

2 個人が年の中途において事業を廃止した場合における事業税の課税標準は、前項に規定する所得によるほか、当該年の一月一日から事業の廃止の日までの個人の事業の所得による。

(2) In the case where an individual discontinues his/her business in the middle of the year, the tax base of the enterprise tax shall be based on the income of the individual business from January 1 of the relevant year to the date of discontinuance of the business, in addition to the income prescribed in the preceding paragraph.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(個人の課税標準の区分経理の義務)

(Obligation of individuals to account for their taxable basis separately)

第三十九条 法第七十二条の二十第十項第一号から第三号まで及び第五号に掲げる事業を行う個人の事業税の納税義務がある者は、当該個人の事業から生ずる所得について、法第七十二条の四十九の十二第一項ただし書の規定によつて当該個人の事業税の課税標準とすべき所得の計算上、総収入金額及び必要な経費に算入されないものとされる部分を、その他の部分と区分して経理しなければならない。

Article 39 A person liable for individual enterprise tax who conducts a business listed in Article 72-2, paragraph (10), items (i) to (iii) and (v) of the Act shall, with respect to the part of income arising from the individual's business, the part which shall not be included in the gross income and necessary expenses for the purpose of calculating the income to be included in the tax base of the individual's enterprise tax pursuant to the proviso to Article 72-49-12, paragraph (1) of the Act shall be accounted for separately from other parts.

2 事業税を課されない事業とその他の事業とを併せて行う個人は、事業税を課されない事業から生ずる所得に関する経理を、その他の事業から生ずる所得に関する経理と区分して行わなければならない。ただし、鉱物の掘採事業と精錬事業とを一貫して行う個人のうち、鉱物の掘採事業に係る所得と精錬事業に係る所得とを区分することができない者については、この限りでない。

(2) An individual who carries on both a business not subject to enterprise tax and another business shall keep separate accounting for income derived from the business not subject to enterprise tax from income derived from the other business. However, this shall not apply to individuals who consistently engage in both the mining and refining businesses of minerals, and who are unable to distinguish between income related to the mining business and income related to the refining business.

(平一五条例一二五・追加、平一九条例九二・平二四条例二三・一部改正)

(Addition of Ordinance No. 125 of 2003; partial amendment of Ordinance No. 92 of 2007, Ordinance No. 23 of 2012)

(個人の事業税に係る所得の区分計算の承認申請等)

(Application for approval of separate computation of income for individual enterprise tax, etc.)

第三十九条の二 鉱物の掘採事業と精錬事業とを一貫して行う個人が、法第七十二条の四十九の十六第三項の規定による承認を受けようとする場合においては、法第七十二条の五十五の規定による申告の期限までに、次に掲げる事項を記載した申請書を知事に提出しなければならない。

Article 39-2 When an individual who consistently engages in mining and refining businesses of minerals intends to obtain approval pursuant to the provision of Article 72-49-16, paragraph (3) of the Act, persons shall submit a written application stating the following matters to the

governor by the due date of declaration pursuant to the provision of Article 72-55 of the Act.

一 住所及び氏名

(i) Address and name

二 事務所又は事業所の所在地及び名称

(ii) Address and name of office or place of business

三 事業の種類

(iii) Type of Business

四 承認を受けようとする所得の区分計算の方法

(iv) Calculation method for the category of income to be approved

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

2 知事は、前項の申請書の提出があつた場合において、当該申請に係る所得の区分計算の方法が適当であると認めるときは、その旨を当該納税者に通知するものとする。

(2) Where the Governor has received a written application set forth in the preceding paragraph, if persons finds that the method of calculating the income category pertaining to the said application is appropriate, persons shall notify the said taxpayer to that effect.

(平一五条例一二五・追加、平二四条例二三・一部改正)

(Addition of Ordinance No. 125 of 2003; partial amendment of Ordinance No. 23 of 2012)

(個人の事業税の税率等)

(Individual enterprise tax rates, etc.)

第三十九条の三 個人の行う事業に対する事業税の額は、次の各号に掲げる区分に応じ、それぞれ当該各号に定める金額とする。

Article 39-3 The amount of enterprise tax on a business conducted by an individual shall be the amount specified in each of the following items for the category listed in the relevant item.

一 第一種事業を行う個人 所得に百分の五の税率を乗じて得た金額

(i) An individual engaged in a Type 1 business: The amount obtained by multiplying persons income by a tax rate of 5 percent

二 第二種事業を行う個人 所得に百分の四の税率を乗じて得た金額

(ii) An individual engaged in a Type II business: The amount obtained by multiplying income by a tax rate of 4/100.

三 第三種事業(次号に掲げるものを除く。)を行う個人 所得に百分の五の税率を乗じて得た金額

(iii) An individual engaged in a Type III business (excluding following item): The amount obtained by multiplying income by a tax rate of 5/100.

四 第三種事業のうち法第七十二条の二第十項第五号及び第七号に掲げるものを行う個

人 所得に百分の三の税率を乗じて得た金額

(iv) The amount obtained by multiplying the income of an individual engaged in a Type III Business listed in Article 72-2, paragraph (10), items (v) and (vii) of the Act by a tax rate of 3/100.

(平一五条例一二五・追加、平一九条例九二・一部改正)

(Addition of Ordinance No. 125 of 2003; partial amendment of Ordinance No. 92 of 2007)

(個人の事業税の徴収の方法)

(Method of collection of individual enterprise taxes)

第三十九条の四 個人の行う事業に対する事業税の徴収については、普通徴収の方法による。

Article 39-4 With respect to the collection of enterprise taxes on businesses conducted by individuals, the ordinary method of collection shall apply.

(平一五条例一二五・追加)

(Addition of Ordinance No. 125 of 2003)

(個人の事業税の納期)

(Individual enterprise tax due date)

第三十九条の五 個人の行う事業に対する事業税の納期は、次のとおりとする。ただし、年の中途において事業を廃止した場合又は課税漏れその他特別の事情がある場合における当該事業税の納期は、納税通知書に定めるところによる。

Article 39-5 The due date of enterprise tax on a business conducted by an individual shall be as follows. However, in the case of the abolition of a business in the middle of the year or in the case of taxation omission or other special circumstances, the due date of the relevant enterprise tax shall be as specified in the tax notice.

第一期 八月一日から同月三十一日まで

First Period: August 1 to August 31 of the same month

第二期 十一月一日から同月三十日まで

Phase II From November 1 to 30 of the same month

(昭二九条例四二・全改、昭三八条例五四・一部改正、平一五条例一二五・旧第三十条繰下・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 54 of 1963; partial amendment of Ordinance No. 125 of 2003, former Article 30, carried forward)

(個人の事業税に係る不申告に関する過料)

(Fines for non-filing of individual enterprise tax returns)

第三十九条の六 個人の行う事業に対する事業税の納税義務者が、法第七十二条の五十五

第一項の規定によつて申告すべき事項について正当な事由がなくて申告をしなかつた場合においては、その者を、十万円以下の過料に処する。

Article 39-6 Where a person liable for enterprise tax on a business conducted by an individual has failed to file a return with regard to the matters to be reported pursuant to the provision of Article 72-55, paragraph (1) of the Act without justifiable grounds, the said person shall be liable to a civil fine not exceeding 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭二九条例四二・全改、昭三六条例六一・昭三九条例一三七・昭四二条例六七・一部改正、平一五条例一二五・旧第三十三条繰下・一部改正、平二三条例六二・平二四条例二三・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 61 of 1961, Ordinance No. 137 of 1964, Ordinance No. 67 of 1967; partial amendment of Ordinance No. 125 of 2003, former Article 33 carried over; partial amendment of; Ordinance No. 62 of 2011, Ordinance No. 23 of 2012)

(個人の事業税の減免)

(Reduction or exemption of individual enterprise taxes)

第三十九条の七 個人の行う事業に対する事業税は、次の各号のいずれかに該当する者で知事において必要があると認めるものに限り、これを減免する。

Article 39-7 The enterprise tax on businesses conducted by individuals shall be reduced or exempted only for those who fall under any of the following items and are deemed necessary by the governor.

一 生活保護法(昭和二十五年法律第百四十四号)により生活扶助を受ける者

(i) A person who receives livelihood assistance under the Public Assistance Act (Act No. 144 of 1950)

二 災害その他これに類する事由(以下「災害等」という。))により資産に著しい損害を受けた者

(ii) Disasters and other similar events (hereinafter referred to as "Disasters, etc.") who have suffered significant damage to their assets due to

三 前二号に掲げる者のほか、特別の事情があると認められる者

(iii) In addition to those listed in the preceding two items, those who are recognized as having special circumstances

2 前項の規定は、当該年度の税額のうち次項の規定による申請のあつた後初めて到来する納期限に係る分からこれを適用する。

(2) The provision of the preceding paragraph shall apply to the portion of the tax amount for the relevant fiscal year that is due for payment for the first time after the application under the next paragraph is filed.

3 前二項の規定によつて事業税の減免を受けようとする者は、次に掲げる事項を記載した申請書に、その事由を証明する書類を添付して、これを知事に提出しなければならない。

(3) A person who wishes to obtain a reduction or exemption of enterprise tax pursuant to the provisions of the preceding two paragraphs shall submit to the governor a written application stating the following matters and attaching documents proving the reason for the application.

一 住所及び氏名

(i) Address and name

二 年度、期別及び税額

(ii) Fiscal year, period and tax amount

三 減免を受けようとする事由

(iii) Reason for requesting exemption

四 前三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

(iv) In addition to what is listed in the preceding three items, matters deemed necessary by the Governor

4 第一項の規定によつて事業税の減免を受けた者は、その事由がやんだ場合においては、直ちにその旨を知事に申告しなければならない。

(4) A person who has received a reduction or exemption of enterprise tax pursuant to the provision of paragraph (1) shall, when the reason for such reduction or exemption has ceased to exist, immediately report to the governor to that effect.

(昭二九条例四二・全改、平一五条例一二五・旧第三十八条繰下・一部改正、平一八条例二七・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 125 of 2003, former Article 38, carried forward; partial amendment of Ordinance No. 27 of 2006)

第三節 地方消費税

Section 3 Local Consumption Tax

(平七条例二七・節名追加)

(Renamed of Ordinance No. 27 of 2015)

(地方消費税の納税義務者等)

(Local consumption taxpayers, etc.)

第四十条 地方消費税は、法第七十二条の七十七第一号に規定する事業者(以下この節において「事業者」という。)の行つた法第七十二条の七十八第一項に規定する課税資産の譲渡等(次条において「課税資産の譲渡等」という。)及び同項に規定する特定課税仕入れ(次条において「特定課税仕入れ」という。)については、当該事業者(消費税法(昭和六十三年法律第百八号)第九条第一項本文の規定により消費税を納める義務が免除される事業者(法人課税信託の受託者にあつては、同法第十五条第三項に規定する受託事業者及び同条第四項に規定する固有事業者に係る消費税を納める義務が全て免除される事業者に限る。)を除く。)に対し、譲渡割によつて、法第七十二条の七十八第一項に規定する課税貨物については、当該課税貨物を消費税法第二条第一項第二号に規定する保税地域から引き取る者に対し、貨物割(法第七十二条の七十七第三号に規定する貨物割をいう。以下同じ。)によつて課する。

Article 40 Local consumption tax shall be imposed on consumption tax on the transfer, etc. of a taxable asset (hereinafter in following Article to as 'consumption tax on the transfer, etc. a taxable asset') prescribed in Article 72-78, paragraph (1) of the Act and the specified taxable income purchases (hereinafter in following Article to as 'specified taxable income purchases') prescribed in Article 72-78, paragraph (1) of the Act carried out by a business operator (hereinafter in this section referred to as 'operator') prescribed in Article 72-77, paragraph (1) of the Act, by way of a transfer portion to the operator (excluding business operators (in the case of a the trustee of the trust subject to corporation taxation, it is limited to a trustee business operator prescribed in Article 15, paragraph (3) of the same Act and a business operator who is exempt from all obligations to pay consumption tax in respect of a proprietary business operator prescribed in paragraph (4) of the same Article) exempt from the obligation to pay consumption tax pursuant to the Article 9, paragraph (1) of the Consumption Tax Act (Act No. 108 of 1988)), and on taxable freights prescribed in Article 72-78, paragraph (1) of the Act by way of a freight portion to the person who takes said taxable freight s from a bonded area prescribed in Article 2, paragraph (1), item (ii) of the Sales Tax Act.

2 法第七十二条の七十八第六項に規定する税務署長又は税関長が消費税を徴収する場合には、当該消費税を納付すべき者に対し、当該徴収すべき消費税額を課税標準として、地方消費税を課するものとし、税務署長が消費税を徴収する場合に課すべき地方消費税にあつては譲渡割に、税関長が消費税を徴収する場合に課すべき地方消費税にあつては貨物割に含まれるものとして、この節(前項及びこの項を除く。)の規定を適用する。この場合において、譲渡割に含まれるものとされる地方消費税の徴収については、普通徴収の方法によるものとする。

(3) Where the district director or the customs director prescribed in Article 72-78, paragraph (6) of

the Act collects consumption tax, local consumption tax shall be imposed on the person liable to pay the consumption tax, using the amount of consumption tax to be collected as the taxable base, and the provisions of this Section (except for the preceding paragraph and this paragraph) shall apply as if the local consumption tax to be imposed in the case of consumption tax collected by the district director were included in the transfer portion and the local consumption tax to be imposed in the case of consumption tax collected by the customs director were included in the freight portion. In this case, the collection of the local consumption tax which shall be included in the transfer portion shall be by the ordinary collection method.

(平七条例二七・全改、平一九条例九二・平二七条例一〇〇・一部改正)

(Totally changed of Ordinance No. 27 of 1995; partial amendment of Ordinance No. 92 of 2007)

(法人課税信託の受託者に関するこの節の規定の適用)

(Application of provisions of this section to trustees of trust subject to corporation taxation)

第四十条の二 法人課税信託の受託者は、各法人課税信託の信託資産等(信託財産に属する資産並びに当該信託財産に属する資産に係る課税資産の譲渡等及び特定課税仕入れをいう。以下この項において同じ。)及び固有資産等(法人課税信託の信託資産等以外の資産、課税資産の譲渡等及び特定課税仕入れをいう。)ごとに、それぞれ別の者とみなして、この節(第四十条、第四十条の七及び第四十条の八を除く。次項において同じ。)の規定を適用する。

Article 40-2 The trustee of a corporate taxable trust shall be deemed to be a different person for each trust asset etc. and each own asset etc. (this refers to assets other than trust assets, etc. of corporate taxable trusts, transfers of taxable assets, etc. and specified taxable purchases). of each corporate taxable trust (this means assets belonging to the trust property and the transfer, etc. of taxable assets and specified taxable purchases pertaining to such assets belonging to the trust property. The same shall apply hereinafter in this paragraph), and the provisions of this section shall apply.

2 個人事業者が受託事業者(法第七十二条の八十の二第三項に規定する受託事業者をいう。以下この項において同じ。)である場合には、当該受託事業者は、法人とみなして、この節の規定を適用する。

(2) Where the individual business operator is a commissioned business operator (a commissioned business operator as defined in Article 72-80-2, paragraph (3) of the Act; hereinafter the same shall apply in this paragraph), the commissioned entrepreneur shall be deemed to be a legal entity and the provisions of this Section shall apply.

(平一九条例九二・追加、平二七条例一〇〇・一部改正)

(Addition of Ordinance No. 92 of 2007; partial amendment of Ordinance No. 100 of 2015)

(地方消費税の課税標準)

(Tax base of local consumption tax)

第四十条の二の二 譲渡割の課税標準は、法第七十二条の七十七第二号に規定する消費税額とする。

Article 40-2-2 The tax base of the transfer portion shall be the amount of consumption tax prescribed in Article 72-77, item (ii) of the Act.

2 貨物割の課税標準は、法第七十二条の七十七第三号に規定する消費税額とする。

(2) The tax base of the freight portion shall be the amount of consumption tax prescribed in Article 72-77, item (iii) of the Act.

(平七条例二七・追加、平一九条例九二・旧第四十条の二繰下)

(Addition of Ordinance No. 27 of 1995; Ordinance No. 92 of 2007, repeal of former Article 40-2)

(地方消費税の税率)

(Rate of local consumption tax)

第四十条の三 地方消費税の税率は、七十八分の二十二とする。

Article 40-3 The tax rate for the local consumption tax shall be 22/78.

(平七条例二七・追加、平二五条例三六・一部改正)

(Addition of Ordinance No. 27 of 1995; partial amendment of Ordinance No. 36 of 2013)

(譲渡割の徴収の方法)

(Method of collection of transfer portion)

第四十条の四 譲渡割の徴収については、申告納付の方法による。

Article 40-4 The collection of the transfer portion shall be made by the method of declaration and payment.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995, addition)

(譲渡割の申告納付)

(Declaration and payment of transfer portion)

第四十条の五 法第七十二条の八十七第一項から第三項までの規定により申告書を提出する義務がある事業者は、当該申告書の提出期限までに、同条各項に規定する事項を記載した申告書を知事に提出し、及びその申告した金額に相当する譲渡割を納付しなければならない。この場合において、当該事業者が当該申告書を当該提出期限までに提出しなかつたときは、当該申告書の提出期限において、同条第一項後段(同条第二項及び第三項の規定において準用する場合を含む。)に規定する申告書の提出があつたものとみなし、当該事業者は当該申告納付すべき期限内にその提出があつたものとみなされる申告書に係る金額に相当する譲渡割を納付しなければならない。

Article 40-5 A business operator who is obliged to file a return form pursuant to the provisions of

Article 72-87, paragraphs (1) to (3) inclusive of the Act shall submit a return form stating the matters prescribed in the respective paragraphs of the said Article to the governor by the due date of said return form, and pay a transfer portion equivalent to the amount so reported. In this case, if the undertaking concerned fails to submit the said declaration form by the due date, it shall be deemed to have submitted the declaration form prescribed in the second sentence of paragraph (1) of the said Article (including as applied mutatis mutandis under paragraphs 2 and 3 of the same Article) on the due date of the said declaration form, and the undertaking concerned shall pay the transfer discount equivalent to the amount pertaining to the declaration form deemed to have been submitted by the due date of the said declaration and payment.

- 2 法第七十二条の八十八第一項の規定により申告書を提出する義務がある事業者は、当該申告書の提出期限までに、同項に規定する事項を記載した申告書を知事に提出し、及びその申告に係る譲渡割額を納付しなければならない。この場合において、当該事業者のうち前項の規定により譲渡割を納付すべき者が納付すべき譲渡割額は、当該事業者が当該申告書に記載した譲渡割額から同条第一項後段に規定する譲渡割の中間納付額を控除した額とする。

- (2) A business operator who is obliged to file a return form pursuant to the provision of Article 72-88, paragraph (1) of the Act shall submit a return form stating the matters prescribed in said paragraph to the governor by the due date of said return form and pay the transfer portion amount pertaining to said return. In this case, the amount of the transfer portion to be paid by the said business operator who should pay the transfer portion pursuant to the provision of the preceding paragraph shall be the amount obtained by deducting the amount of the intermediate payment of the transfer portion prescribed in the second sentence of paragraph (1) of said Article from the transfer portion stated by the said business operator in persons return form.

- 3 法第七十二条の八十九の二第一項に規定する事業者は、法第七十二条の八十九の三第一項又は第十一項の規定の適用を受ける場合を除き、前二項の規定により、前二項の規定による申告書により行うこととされている譲渡割の申告については、前二項の規定にかかわらず、同条第一項の規定により行わなければならない。

- (3) Except where the provision of Article 72-89-2, paragraph (1) of the Act applies, a business operator prescribed in Article 72-89-3, paragraph (1) or (11) of the Act shall, with respect to the return of the transfer portion that is to be made by a return form pursuant to the provisions of the preceding two paragraphs, pursuant to paragraph (1) of the same Article, notwithstanding the provisions of the preceding two paragraphs shall be made pursuant to the provisions of paragraph (1) of the Article.

(平七条例二七・追加、平一五条例一二五・平三〇条例七七(令元条例四)・一部改正)

(Addition of Ordinance No. 27 of 1995; partial amendment of Ordinance No. 125 of

2003, Ordinance No. 77 of 2018 (Ordinance No. 4 of 2019))

(貨物割の賦課徴収)

(Assessment and collection of freight portion)

第四十条の六 貨物割の賦課徴収は、第四条の三から第十二条まで、第十五条から第十八条まで、第十九条、第二十一条及び第二十二条の規定にかかわらず、国が、消費税の賦課徴収の例により、消費税の賦課徴収と併せて行うものとする。

Article 40-6 Notwithstanding the provisions of Articles 4-3 to 12 inclusive, 15 to 18 inclusive, 19, 21, and 22, the levy and collection of the freight portion shall be made by the national government in conjunction with the assessment and collection of the consumption tax, in accordance with the example of the assessment and collection of consumption tax.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

(貨物割の申告)

(Declaration of freight portion)

第四十条の七 法第七十二条の百一の規定により申告書を提出する義務がある者は、第四条の三から第十二条まで、第十五条から第十八条まで、第十九条、第二十一条及び第二十二条の規定にかかわらず、法第七十二条の百一に規定する事項を記載した申告書を、消費税の申告の例により、消費税の申告と併せて、税関長に提出しなければならない。

Article 40-7 Notwithstanding the provisions of Articles 4-3 to 12 inclusive, 15 to 18 inclusive, Article 19, Article 21, and Article 22 of the Act, a person who is obliged to file a return form pursuant to the provision of Article 72-101 of the Act No.2 A return form shall be submitted to the Director General of Customs together with a consumption tax return.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

(貨物割の納付)

(Payment of freight portion)

第四十条の八 貨物割の納税義務者は、第四条の三から第十二条まで、第十五条から第十八条まで、第十九条、第二十一条及び第二十二条の規定にかかわらず、貨物割を、消費税の納付の例により、消費税の納付と併せて国に納付しなければならない。

Article 40-8 Notwithstanding the provisions of Articles 4-3 to 12 inclusive, 15 to 18 inclusive, 19, 21, and 22, a person liable for taxation on a freight portion shall pay the freight portion to the national government together with the payment of consumption tax, pursuant to the provisions of Article 4-3 to Article 12 inclusive, Article 15 to Article 18 inclusive, Article 19, and Article 21.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

(貨物割に係る徴収取扱費の支払)

(Payment of collection handling fees related to freight portions)

第四十条の九 都は、国が貨物割の賦課徴収に関する事務を行うために要する費用を補償するため、法第七十二条の百十三第一項の規定により、徴収取扱費を国に支払うものとする。

Article 40-9 The metropolitan government shall pay collection handling fees to the national government pursuant to the provisions of Article 72-113, paragraph (1) of the Act in order to compensate for the costs incurred by the national government in performing the affairs concerning the levy and collection of freight portions.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

第四節 不動産取得税

Section 4 Real Estate Acquisition Tax

(昭二九条例四二・全改、昭三九条例一九〇・旧第二節繰下、平七条例二七・旧第三節繰下)

(Totally changed of Ordinance No. 42 of 1954; Ordinance No. 190 of 1964, former Section 2, carried forward; Ordinance No. 27 of 1995, former Section 3, carried forward)

(不動産取得税の納税義務者等)

(Persons liable for real estate acquisition tax, etc.)

第四十一条 不動産取得税は、不動産の取得に対し、不動産を取得した時における不動産の価格(法第七十三条の十四又は法附則第十一条の規定の適用がある不動産の取得にあつては、それぞれこれらの規定により算定して得た額)を課税標準として、当該不動産の取得者に課する。

Article 41 Real estate acquisition tax shall be imposed on the acquirer of real estate, with the value of the real estate at the time of acquisition of the real estate (in the case of the acquisition of real estate to which the provisions of Article 73-14 of the Act or Article 11 of the Supplementary Provisions of the Act apply, the amount calculated pursuant to these provisions) as the tax base.

(昭二九条例四二・全改、昭五一条例六九・昭六二条例四四・平八条例九〇・平一四条例一一〇・一部改正)

(Totally changed of Ordinance No. 42 of 1954; Ordinance No. 69 of 1976; Ordinance No. 44 of 1987; Ordinance No. 90 of 1996; partial amendment of Ordinance No. 110 of 2002, partial revision)

(法第七十三条の十四第十二項等に規定する条例で定める割合)

(Percentage to be determined by ordinance as prescribed in Article 73-14, paragraph (12), etc. of the Act)

第四十一条の二 次の各号に掲げる規定に規定する条例で定める割合は、当該各号に定める割合とする。

Article 41-2 The percentages specified by the ordinances prescribed in the provisions listed in the following items shall be the percentages specified in each such item.

一 法第七十三条の十四第十二項 三分の二

(i) Article 73-14(12) of the Act: two-thirds

二 法第七十三条の十四第十三項 三分の二

(ii) Article 73-14(13) of the Act: two-thirds

三 法第七十三条の十四第十四項 三分の二

(iii) Article 73-14(14) of the Act: two-thirds

(平二九条例四八・追加、令四条例六五・一部改正)

(Addition of Ordinance No. 48 of 2017; partial amendment of Ordinance No. 65 of 2022)

(不動産取得税の税率)

(Real estate acquisition tax rate)

第四十二条 不動産取得税の税率は、百分の四とする。

Article 42 The tax rate for real estate acquisition tax shall be 4/100.

(昭二九条例四二・全改、昭五六条例六七・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 67 of 1989)

(不動産取得税の納期)

(Real estate acquisition tax due date)

第四十三条 不動産取得税の納期は、納税通知書に定めるところによる。

Article 43 The due date of the real estate acquisition tax shall be as specified in the tax notice.

(昭二九条例四二・全改、昭三八条例五四・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 54 of 1963)

第四十四条 削除

Article 44 Deletion

(昭三三条例五五)

(Ordinance No. 55 of 1958)

(不動産取得税の賦課徴収に関する申告義務等)

(Obligation to file a tax return regarding the assessment and collection of real estate acquisition tax, etc.)

第四十五条 不動産取得税の納税義務者は、不動産取得税を課されるべき不動産を取得した日から三十日以内に、次に掲げる事項を記載した申告書を知事に提出しなければならない。ただし、当該不動産の取得について、当該不動産を取得した日から三十日以内に不動産登記法(平成十六年法律第百二十三号)第十八条の規定により表示に関する登記又は所有権の登記の申請をした場合(同法第二十五条の規定により当該申請が却下された

場合を除く。次項において同じ。)は、この限りでない。

Article 45 A person liable for real estate acquisition tax shall, within 30 days from the date of acquisition of the real estate on which the real estate acquisition tax is to be imposed, submit a written declaration to the governor, stating the following matters. However, concerning the acquisition of the said real estate, this shall not apply to the case where an application for registration concerning the indication or registration of ownership is made pursuant to the provisions of Article 18 of the Real Estate Registration Act (Act No. 123 of 2004) within 30 days from the date of acquisition of the said real estate (excluding the case where the application is rejected pursuant to the provisions of Article 25 of the same Act; the same shall apply in the following paragraph).

一 住所及び氏名又は名称

(i) Address and name

二 不動産の取得年月日及び取得の事由

(ii) Date and reason for acquisition of the real estate

三 土地にあつては所在、地番、地目、地積及び用途

(iii) For land, the location, lot number, lot designation, acreage and use

四 家屋にあつては所在、家屋番号、種類、構造、床面積及び用途

(iv) For houses, location, house number, type, structure, floor area and use

五 共同住宅等(法第七十三条の十四第一項に規定する共同住宅等をいう。第四十八条第一項において同じ。)以外の住宅の建築(新築された住宅でまだ人の居住の用に供されたことのないものの購入を含む。)後一年以内に当該住宅と一構となるべき住宅を新築し、又は当該住宅に増築した場合にあつては、その旨

(v). In the case of building a new apartment house within one year after construction of a house (including the purchase of newly built buildings that have not yet been used for human habitation) other than an apartment houses, etc., (This refers to apartment houses, etc. as defined in Article 73-14(1) of the Act. The same in Article 48(1)) or an extension to the said house, to that effect.

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

- 2 建物の区分所有等に関する法律(昭和三十七年法律第六十九号)第二条第三項に規定する専有部分(以下「専有部分」という。)の取得又は同条第四項に規定する共用部分(以下「共用部分」という。)のみの建築があつた場合には、前項本文の規定にかかわらず、不動産取得税の納税義務者は、不動産取得税を課されるべき不動産を取得した日から三十日以内に、次に掲げる事項を記載した申告書を知事に提出しなければならない。ただし、当該不動産の取得について、当該不動産を取得した日から三十日以内に不動産登記

法第十八条の規定により表示に関する登記又は所有権の登記の申請をした場合は、この限りでない。

- (2) Notwithstanding the provisions of the main clause of the preceding paragraph, where only exclusively-owned areas (hereafter referred to as 'exclusively-owned areas') of building have been constructed as provided for in Article 2, paragraph (3) of the Act on Building Unit Ownership, etc. (Act No. 69 of 1962) or the construction of only a common element (hereafter referred to as 'common element') as prescribed in paragraph (4) of the same Article, the person liable for real estate acquisition tax shall, within 30 days from the date of acquisition of the property on which real estate acquisition tax is to be imposed, submit a declaration to the governor, stating the following. However, concerning the acquisition of the said real estate, this shall not apply to the case where an application for registration concerning the indication or registration of ownership is made pursuant to the provisions of Article 18 of the Real Estate Registration Act within 30 days from the date of acquisition of the said real estate.

一 住所及び氏名又は名称

(i) Address and name

二 不動産の取得年月日及び取得の事由

(ii) Date and reason for acquisition of the real estate

三 専有部分の属する家屋又は共用部分のみの建築があつた場合における当該共用部分の構造、床面積及び用途

(iii) Structure, floor area, and use of the common element in the case where a house to which the exclusive use portion belongs or where only the common element has been constructed

四 専有部分の床面積及び用途

(iv) Floor area and use of the exclusively-owned areas

五 専有部分以外の家屋の部分の床面積又は共用部分とされた附属の建物の床面積及び用途

(v) the floor area of the part of the house other than the exclusive use part or the floor area and use of the annexed building that is considered to be the common element

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

- 3 法第七十三条の十四第四項の規定による申告は、同条第一項又は第三項に規定する住宅の取得の日から六十日以内(知事がやむを得ない理由があると認める場合には、知事が相当と認める期間内)に、知事に対し次に掲げる事項を記載した申告書をもつてしなければならない。

- (3) A report under Article 73-14, paragraph (4) of the Act shall be made to the governor within 60 days from the date of acquisition of the residence prescribed in paragraph (1) or (3) of the same

Article (in cases where the governor finds unavoidable reasons, within a period of time deemed appropriate by the governor), by submitting a written report to the governor stating the following matters.

一 当該住宅を取得した者の住所及び氏名又は名称

(i) Address and name of the person who acquired said residence

二 当該住宅(当該住宅が住宅と一構となるべき住宅である場合には、一構をなすこれらの住宅とし、当該住宅が増築又は改築により取得された住宅である場合には、当該増築又は改築がされた後の住宅とする。)の所在、家屋番号、構造及び床面積

(If the housing is a housing that should be a single structure with a house, it shall be those housings that form a single structure, and if the housing is a housing acquired by extension or alteration, it shall be the housing after such extension or alteration has been made.)

(ii) Location, house number, structure and floor area of the housing concerned.

三 当該住宅を取得した年月日及びその取得の事由

(iii) The date of acquisition of the residence and the reason for such acquisition

四 前三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

(iv) In addition to what is listed in the preceding three items, matters deemed necessary by the Governor

4 第一項又は第二項の申告書を提出する者で法第七十三条の十四第一項又は第三項の規定の適用を受けようとするものは、当該住宅の取得につきこれらの規定の適用があるべき旨及び前項各号に掲げる事項を記載した当該申告書を知事に提出することにより、前項の申告に代えることができる。

(4) A person who submits a declaration set forth in paragraph (1) or (2) and who intends to be subject to the provisions of Article 73-14 paragraph (1) or (3) of the Act may, by submitting said declaration to the governor stating that these provisions shall apply to the acquisition of said residence and the matters listed in the items of the preceding paragraph, substitute a declaration set forth in the preceding paragraph.

5 法第七十三条の十四第四項前段又は同項後段の申告がなかつた場合においても、当該住宅の取得が同条第一項又は第三項に規定する要件に該当すると認められるときは、同条第四項の規定にかかわらず、同条第一項又は第三項の規定を適用する。

(5) Notwithstanding the provision of of Article 73-14, paragraph (4) of the Act, even in the case where no declaration under the first sentence of Article 73-14, paragraph (4) or the second sentence of the same paragraph has been made, if the acquisition of the residence is found to fall under the requirements prescribed in paragraph (1) or (3) of the same Article, the provisions of paragraph (1) or (3) of the same Article shall apply.

(昭二九条例四二・全改、昭三八条例三三・昭五五条例六六・昭五七条例九一・平一六条例一一七・平二九条例四八・令四条例六五・令四条例八七・一部改正)

(Totally amendment of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 33 of 1963, Ordinance No. 66 of 1980, Ordinance No. 91 of 1982, Ordinance No. 117 of 2004, Ordinance No. 48 of 2017, Ordinance No. 65 of 2022, Ordinance No. 87 of 2022)

(不動産取得税に係る不申告に関する過料)

(Fines for failure to declare real estate acquisition tax)

第四十六条 不動産取得税の納税義務者が、前条第一項又は第二項の規定によつて申告すべき事項について正当な事由がなく申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 46 Where a person liable to pay real estate acquisition tax has failed to file a return with regard to the matters to be reported pursuant to the provision of paragraph (1) or (2) of the preceding Article without justifiable grounds, a non-penal fine of not more than 100,000 yen shall be imposed on such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭二九条例四二・全改、昭三九条例一三七・昭五七条例九一・平二三条例六二・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 137 of 1964; Ordinance No. 91 of 1982, Ordinance No. 62 of 2011)

(地方税法施行規則第七条の三第四項本文の補正の方法の申出)

(Request for the method of correction set forth in the main clause of Article 7-3, paragraph (4) of the Ordinance for Enforcement of the Local Tax Act)

第四十六条の二 地方税法施行規則(昭和二十九年総理府令第二十三号)第七条の三第四項本文の規定により補正の方法を申し出ようとする者は、不動産取得税を課されるべき不動産を取得した日から三十日以内に、次に掲げる事項を記載した申出書を知事に提出しなければならない。

Article 46-2 A person who intends to propose the method of correction pursuant to the main clause of Article 7-3, paragraph (4) of the Ordinance for Enforcement of the Local Tax Act (Order of the Prime Minister's Office No. 23 of 1954) shall submit a written request stating the following matters to the governor within 30 days after the acquisition of the real estate to be imposed of the real estate acquisition tax..

一 住所及び氏名又は名称

(i) Address and name

二 補正の方法及びその計算の基礎

(ii) Method of correction and basis of calculation thereof

三 専有部分の天井の高さ

(iii) Ceiling height of the exclusively-owned areas

四 専有部分の附帯設備及び仕上部分の取得に要した価格

(iv) The price required for the acquisition of incidental facilities and finished parts of the exclusively-owned areas

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

(昭三八条例五四・追加、平二九条例四八・令四条例八七・一部改正)

(Addition of Ordinance No. 54 of 1963; partial amendment of Ordinance No. 48 of 2017, Ordinance No. 87 of 2022)

(地方税法施行規則第七条の三の二第四項本文及び第五項本文の補正の方法の申出)

(Request for the method of correction set forth in the main clause of Article 7-3-2, paragraph (4)

and the main clause of Article 7-3-2, paragraph (5) of the Ordinance for Enforcement of the Local Tax Act)

第四十六条の三 地方税法施行規則第七条の三の二第四項本文の規定により補正の方法を申し出ようとする者は、不動産取得税を課されるべき不動産を取得した日から三十日以内に、次に掲げる事項を記載した申出書を知事に提出しなければならない。

Article 46-3 A person who intends to make an offer of correction pursuant to the provision of the main clause of Article 7-3-2, paragraph (4) of the Ordinance for Enforcement of the Local Tax Act shall submit a written offer to the governor, which shall state the following matters within 30 days after the acquisition of the real estate to be imposed of the real estate acquisition tax..

一 住所及び氏名又は名称

(i) Address and name

二 補正の方法及びその計算の基礎

(ii) Method of correction and basis of calculation thereof

三 専有部分の天井の高さ

(iii) Ceiling height of the exclusively-owned areas

四 専有部分の附帯設備及び仕上部分の取得に要した価格

(iv) The price required for the acquisition of incidental facilities and finished parts of the exclusively-owned areas

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

2 地方税法施行規則第七条の三の二第五項本文の規定により補正の方法(同条第三項の規定による補正を行わないこととするものを含む。第二号において同じ。)を申し出ようとする者は、不動産取得税を課されるべき不動産を取得した日から三十日以内に、次に掲げる事項を記載した申出書を知事に提出しなければならない。

(2) A person who intend to make an offer of the method of correction (Including those which shall not be amended under paragraph (3) of the same Article. The same applies in item (ii)) pursuant to the Article 7-3-2, paragraph (5) of the Ordinance for Enforcement of the Local Tax Act shall submit to the Governor a written offer stating the following items within 30 days after the acquisition of the real estate to be imposed of the real estate acquisition tax..

一 住所及び氏名又は名称

(i) Address and name

二 補正の方法及びその計算の基礎

(ii) Method of correction and basis of calculation thereof

三 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

(iii) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(平二九条例四八・追加、令四条例八七・一部改正)

(Addition of Ordinance No. 48 of 2017, addition, partial amendment of , Ordinance No. 87 of 2022)

(固定資産課税台帳に登録された不動産の価格等の通知)

(Notification of the value of real estate registered in the fixed asset taxation registry, etc.)

第四十七条 市町村長は、法第七十三条の十八第四項の規定により、知事に対し、第四十五条第一項又は第二項に規定する申告書を送付し、又は自ら不動産の取得の事実を発見し、当該事実を通知する場合には、当該不動産について固定資産課税台帳に登録された価格その他当該不動産の価格の決定について参考となるべき事項を併せて通知しなければならない。

Article 47 The mayor of a municipality shall, when persons sends a written report prescribed in Article 45, paragraph (1) or paragraph (2) to the governor pursuant to the provision of Article 73-18, paragraph (4) of the Act, or discovers the fact of acquisition of real property by him/herself and notifies the governor of such fact, notify the governor of the price registered in the fixed asset tax registry for such real property and other matters that should be referred to in determining the price of such real property.

(昭二九条例四二・全改、昭五七条例九一・令四条例八七・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 91 of 1982, Ordinance No. 87 of 2022)

(住宅の用に供する土地の取得に対する不動産取得税の減額)

(Reduction of real estate acquisition tax on the acquisition of land used for housing)

第四十八条 土地の取得に対して課する不動産取得税は、次の各号のいずれかに該当する場合には、当該税額から百五十万円(当該土地に係る不動産取得税の課税標準となるべき価格を当該土地の面積の平方メートルで表した数値で除して得た額に当該土地の上に新築した住宅(地方税法施行令第三十九条の二の四第一項に規定する住宅に限る。以下この条及び次条において「特例適用住宅」という。)一戸(共同住宅等にあつては、居住の用に供するために独立的に区画された一の部分で同令第三十九条の二の四第二項に規定するもの)についてその床面積の二倍の面積の平方メートルで表した数値(当該数値が二百を超える場合には、二百とする。))を乗じて得た金額が百五十万円を超えるときは、当該乗じて得た金額に税率を乗じて得た額を減額する。

Article 48 The real estate acquisition tax to be imposed on the acquisition of land shall be reduced by the amount obtained by multiplying 1,500,000 yen (the amount obtained by dividing the value that should be the tax base for real estate acquisition tax on the said land by the value expressed in square meters of the area of the said land, and the value (if such number exceeds two hundred, the number shall be two hundred) expressed in square meters of the area twice the floor area of a newly built housing (limited to residences prescribed in Article 39-2-4, paragraph (1) of the Local Tax Act Enforcement Order. Hereinafter referred to as "specially applicable housing" in this Article and the following Article) unit (in the case of an apartment house, etc., one part of the house that is independently divided for residential use and is prescribed in Article 39-2-4, paragraph (2) of the same Order) on the said land) by the tax rate from the said tax amount in any of the following cases.

一 土地を取得した日から二年以内に当該土地の上に特例適用住宅が新築された場合(当該取得をした者(以下この号において「取得者」という。))が当該土地を当該特例適用住宅の新築の時まで引き続き所有している場合又は当該特例適用住宅の新築が当該取得者から当該土地を取得した者(以下この条及び次条において「譲受者」という。))により行われる場合に限る。)

(i) In the case where a house to which the special provisions apply is newly built on the land within two years from the date of acquisition of the land (in the case where the person who has made the said acquisition (hereinafter referred to as the "acquirer" in this item) has acquired the land (hereinafter referred to as the "person who has acquired the land" in this item)

二 土地を取得した者が当該土地を取得した日前一年の期間内に当該土地の上に特例適用住宅を新築していた場合

(ii) Where the person who acquired the land has newly built a house to which the special provisions apply on the land within a period of one year prior to the date of acquisition of the land

三 新築された特例適用住宅でまだ人の居住の用に供されたことのないもの及び当該特

例適用住宅の用に供する土地を当該特例適用住宅が新築された日から一年以内に取得した場合

(iii) In the case of acquiring a newly constructed residence to which the special exception applies that has not yet been used for human habitation and land to be used for said residence to which the special exception applies within one year from the date of construction of said newly constructed residence to which the special exception applies

- 2 土地の取得に対して課する不動産取得税は、次の各号のいずれかに該当する場合には、当該税額から百五十万円(当該土地に係る不動産取得税の課税標準となるべき価格を当該土地の面積の平方メートルで表した数値で除して得た額に当該土地の上にある耐震基準適合既存住宅等(法第七十三条の十四第三項に規定する耐震基準適合既存住宅(第七項において「耐震基準適合既存住宅」という。)及び新築された特例適用住宅でまだ人の居住の用に供されたことのないもののうち当該特例適用住宅に係る土地について前項の規定の適用を受けるもの以外のものをいう。以下次条までにおいて同じ。))一戸についてその床面積の二倍の面積の平方メートルで表した数値(当該数値が二百を超える場合には、二百とする。))を乗じて得た金額が百五十万円を超えるときは、当該乗じて得た金額)に税率を乗じて得た額を減額する。

(2)The real estate acquisition tax to be imposed on the acquisition of land shall be reduced by the amount obtained by multiplying 1,500,000 yen (the amount obtained by dividing the value that should be the tax base for real estate acquisition tax on the said land by the value expressed in square meters of the area of the said land, and the value (if such number exceeds two hundred, the number shall be two hundred) expressed in square meters of the area twice the floor area of a existing earthquake-resistant standard-compliant housing, etc. (This means existing residences conforming to the earthquake resistance standards (In paragraph (7), referred to as " existing earthquake-resistant standard-compliant housing") prescribed in Article 73-14, paragraph (3) of the Act and newly constructed residences to which the special provisions apply that have not yet been used for human habitation, other than those to which the provisions of the preceding paragraph apply to the land pertaining to said residences to which the special provisions apply. The same shall apply hereinafter until the next article) unit by the tax rate from the said tax amount in any of the following cases.

- 一 土地を取得した者が当該土地を取得した日から一年以内に当該土地の上にある自己の居住の用に供する耐震基準適合既存住宅等を取得した場合

(i) Where the person who acquired the land acquires an existing earthquake-resistant standard-compliant house, etc. to be used for his/her own residence on the land within one year from the date of acquisition of the land

- 二 土地を取得した者が当該土地を取得した日前一年の期間内に当該土地の上にある自

己の居住の用に供する耐震基準適合既存住宅等を取得していた場合

- (ii) Where the person who acquired the land has acquired an existing earthquake-resistant standard-compliant house, etc. to be used for his/her own residence on the land within a period of one year before the date of acquisition of the land

- 3 土地の取得に対して課する不動産取得税は、次の各号のいずれかに該当する場合には、当該税額から百五十万円(当該土地に係る不動産取得税の課税標準となるべき価格を当該土地の面積の平方メートルで表した数値で除して得た額に当該土地の上にある耐震基準不適合既存住宅(法第七十三条の二十四第三項に規定する耐震基準不適合既存住宅をいう。以下この条から第四十八条の四の二までにおいて同じ。)一戸についてその床面積の二倍の面積の平方メートルで表した数値(当該数値が二百を超える場合には、二百とする。))を乗じて得た金額が百五十万円を超えるときは、当該乗じて得た金額に税率を乗じて得た額を減額する。

- (3)The real estate acquisition tax to be imposed on the acquisition of land shall be reduced by the amount obtained by multiplying 1,500,000 yen (the amount obtained by dividing the value that should be the tax base for real estate acquisition tax on the said land by the value expressed in square meters of the area of the said land, and the value (if such number exceeds two hundred, the number shall be two hundred) expressed in square meters of the area twice the floor area of a existing earthquake-resistant standard-noncompliant housing, etc. (This refers to existing housings nonconforming to earthquake resistance standards as prescribed in Article 73-24, paragraph (3) of the Act. The same shall apply hereinafter in this Article to Article 48-4-2) unit by the tax rate from the said tax amount in any of the following cases.

- 一 土地を取得した者が当該土地を取得した日から一年以内に当該土地の上にある耐震基準不適合既存住宅を取得した場合(当該耐震基準不適合既存住宅の取得が第四十八条の四の二第一項の規定に該当する場合に限る。)

- (i) Where a person who has acquired land has acquired an existing house nonconforming to earthquake resistance standards on said land within one year from the date of acquisition of said land (limited to cases where said acquisition of an existing house nonconforming to earthquake resistance standards falls under the provision of Article 48-4-2, paragraph (1)).

- 二 土地を取得した者が当該土地を取得した日前一年の期間内に当該土地の上にある耐震基準不適合既存住宅を取得していた場合(当該耐震基準不適合既存住宅の取得が第四十八条の四の二第一項の規定に該当する場合に限る。)

- (ii) Where the person who acquired the land has acquired an existing housing nonconforming to earthquake resistance standards on the land within a period of one year prior to the date of acquisition of said land (limited to cases where the acquisition of said existing housing nonconforming to earthquake resistance standards falls under the provision of Article 48-4-2, paragraph 1).

- 4 土地を取得した者が当該土地を取得した日から一年以内に当該土地に隣接する土地を取得した場合には、前後の取得に係る土地の取得をもつて一の土地の取得と、最初に土地を取得した日をもつてこれらの土地を取得した日とみなして、前三項の規定を適用する。

(4) Where a person who has acquired land acquires land adjacent to said land within one year from the date of acquisition of said land, the provisions of the preceding three paragraphs shall apply, deeming the acquisition of land pertaining to the preceding and following acquisitions to be one acquisition of land, and the date of first acquisition of land to be the date of acquisition of these lands.

- 5 第一項から第三項までの規定は、当該土地の取得に対して課する不動産取得税につき次条第一項の規定により徴収猶予がなされた場合その他地方税法施行令第三十九条の三の二に規定する場合を除き、当該土地の取得の日から六十日以内(知事がやむを得ない理由があると認める場合には、知事が相当と認める期間内)に、当該土地の取得者から、第一項第一号の規定の適用を受ける土地の取得にあつては第一号から第三号まで及び第五号から第八号までに掲げる事項を、同項第二号若しくは第三号、第二項又は第三項の規定の適用を受ける土地の取得にあつては第一号から第四号まで及び第八号に掲げる事項を記載した申告書をもつて、当該土地の取得につき第一項から第三項までの規定の適用があるべき旨の申告がなされた場合に限り適用する。この場合において、当該土地が、土地を取得した日から一年以内に取得したその土地に隣接する土地であるときは、最初の取得に係る土地の取得につき、その取得の日から六十日以内(知事がやむを得ない理由があると認める場合には、知事が相当と認める期間内)に、第一項第一号の規定の適用を受ける土地の取得にあつては第一号から第三号まで及び第五号から第八号までに掲げる事項を、同項第二号若しくは第三号、第二項又は第三項の規定の適用を受ける土地の取得にあつては第一号から第四号まで及び第八号に掲げる事項を記載した申告書をもつて、第一項から第三項までの規定の適用があるべき旨の申告がなされていたときに限り、適用する。

(5) The provisions of paragraphs (1) to (3) inclusive shall apply mutatis mutandis to the real estate acquisition tax imposed on the acquisition of the said land within 60 days from the date of acquisition of the said land (or, if the governor finds unavoidable reasons, within a period of time deemed reasonable by the governor), except where a grace of collection is granted pursuant to the provision of paragraph (1) of the next Article or other cases provided in Article 39-3-2 of the Local Tax Act Enforcement Order (3) In the case of acquisition of land subject to the provision of paragraph (1), item (i), the matters listed in items (i) to (iii) and (v) to (viii), and in the case of acquisition of land subject to the provision of item (ii) or (iii), paragraph (2) or (3) of the said paragraph, the matters listed in items (i) to (iv) and (viii). (4) The provisions of paragraph (1) to paragraph (3) shall apply only where a return form stating the matters listed in items (i) to (iv)

inclusive and item (viii) has been filed to the effect that the provisions of paragraphs (1) to (3) inclusive shall apply to the acquisition of the said land. In this case, if such land is adjacent to such land acquired within one year from the date of acquisition of the land, within sixty days from the date of acquisition of the land pertaining to the first acquisition (or, if the Governor finds a compelling reason, within a period of time deemed reasonable by the Governor), the provisions of paragraph 1, item 1 (3) In the case of acquisition of land to which the provisions of paragraph (1)(i) shall apply, the matters listed in items (i) to (iii) inclusive and (v) to (viii) inclusive, and in the case of acquisition of land to which the provisions of item (ii) or (iii) of the said paragraph, paragraph (2) or (3) shall apply, the matters listed in items (i) to (iv) inclusive and (viii) inclusive (4) The provisions of paragraph (1) to paragraph (3) shall apply only where a return has been filed to the effect that the provisions of paragraph (1) to paragraph (3) shall apply.

一 当該土地を取得した者の住所及び氏名又は名称

(i) Address and name of the person who acquired the land

二 当該土地の所在、地番、地目及び地積

(ii) Location, lot number, lot classification and acreage of said land

三 当該土地を取得した年月日及びその取得の事由

(iii) the date of acquisition of the land and the reason for such acquisition

四 当該土地に係る住宅の取得年月日又は取得予定年月日及びその床面積

(iv) Date of acquisition or planned date of acquisition of the residence on the land and its floor area

五 当該土地に係る特例適用住宅の新築者又は新築予定者の住所及び氏名又は名称

(v) Address and name of the person who has built or will build a new residence to which the special exception applies on the land

六 当該土地に係る特例適用住宅の新築年月日又は新築予定年月日及びその床面積

(vi) Date of construction or planned date of construction of the special exception-eligible residence on the land and its floor area

七 譲受者又は譲受者となる予定である者の住所及び氏名又は名称

(vii) Address and name of the transferee or prospective transferee

八 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

(viii) Other matters deemed necessary by the governor in addition to those listed in the preceding items

- 6 第四十五条第一項の申告書を提出する者で第一項から第三項までの規定の適用を受けようとするものは、当該土地の取得につきこれらの規定の適用があるべき旨及び前項に定める事項を記載した当該申告書を知事に提出することにより、前項の申告に代えることができる。

(6) A person who submits a written application set forth in Article 45(1) and who intends to be subject to the provisions of paragraphs (1) to (3) inclusive may, by submitting said written application to the governor stating that these provisions should apply to the acquisition of said land and the matters specified in the preceding paragraph, substitute a return set forth in the preceding paragraph.

7 第一項から第三項までの規定の適用を受けるべき者は、第五項前段、前項又は次条第一項の規定による申告をしている場合にあつてはこれらの規定による申告をした日後、地方税法施行令第三十九条の三の二に規定する場合に該当しこれらの規定による申告をしていない場合にあつては当該土地を取得した日後当該土地の上に特例適用住宅が新築され、又は当該土地の上にある特例適用住宅、耐震基準適合既存住宅若しくは耐震基準不適合既存住宅を取得したときは、第一項第一号の規定の適用を受ける土地の取得にあつては次の各号に掲げる事項を、同項第二号若しくは第三号、第二項又は第三項の規定の適用を受ける土地の取得にあつては第一号から第四号まで、第七号及び第八号に掲げる事項を記載した申告書に当該事実を証明する書類を添付して、遅滞なくこれを知事に提出しなければならない。

(7) A person to whom the provisions of paragraphs (1) through (3) apply has filed a report under the provisions of the first part of paragraph (5), the preceding paragraph, or paragraph (1) of the following article, if he/she has filed a report under these provisions, after 30 days, if it falls under the case prescribed in Article 39-3-2 of the Order for Enforcement of the Local Tax Act and a report under these provisions has not been made, a special-applied house will be built on the said land after the day after the said land was acquired. is newly constructed, or a specially-applied housing, an existing housing that conforms to earthquake resistance standards, or an existing housing that does not conform to earthquake resistance standards is acquired on the land concerned, when acquiring land to which the provisions of paragraph (1), item (i) apply in the case of acquisition of land subject to the provisions of item (ii) or (iii) of the same paragraph, items (i) through (iv) in the case of acquisition of land to which the provisions of paragraph (2) or (3) apply, a written report stating the matters listed in items (vii) and (viii) shall be submitted to the Governor without delay, with attached documents certifying the said facts.

一 土地の所在、地番、地目及び地積

(i) Location, lot number, lot classification and acreage of the land

二 土地の取得年月日

(ii) Date of acquisition of land

三 特例適用住宅、耐震基準適合既存住宅又は耐震基準不適合既存住宅の構造及び床面積

(iii) Structure and floor area of the specially-applied house, existing house conforming to the earthquake resistance standards, or existing house nonconforming to the earthquake resistance

standards

四 特例適用住宅の新築年月日又は特例適用住宅、耐震基準適合既存住宅若しくは耐震基準不適合既存住宅の取得年月日

(iv) Date of new construction of a residence to which the special exception applies, or date of acquisition of a residence to which the special exception applies, an existing residence that conforms to the earthquake resistance standards, or an existing residence that does not conform to the earthquake resistance standards

五 特例適用住宅の新築者の住所及び氏名又は名称

(v) Address and name of the person who built the new residence to which the special provisions apply

六 譲受者の住所及び氏名又は名称

(vi) Address and name of transferee

七 減額を受けようとする事由

(vii) The reason for which the reduction is sought

八 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

(viii) Other matters deemed necessary by the governor in addition to those listed in the preceding items

8 第五項前段、同項後段又は前項の申告がなかつた場合においても、当該土地の取得が第一項から第三項までに規定する要件に該当すると認められるときは、第五項又は前項の規定にかかわらず、第一項から第三項までの規定を適用する。

(8) Notwithstanding the provisions of paragraph (5) or the preceding paragraph, the provisions of paragraphs (1) through (3) shall apply even in cases where no declaration under the first sentence of paragraph (5), the second sentence of the preceding paragraph or the preceding paragraph has been made, if the acquisition of said land is deemed to meet the requirements prescribed in paragraphs (1) through (3).

(昭二九条例四二・全改、昭三六条例六一・昭三七条例七五・昭三九条例一三七・昭四〇条例八〇・昭四一条例八五・昭四四条例一二六・昭四八条例六四・昭五一条例六九・昭五二条例七二・昭五四条例三〇・昭五五条例六六・昭五七条例九一・昭五八条例二六・昭六〇条例四八・平三条例四二・平一一条例七五・平一四条例一一〇・平一七条例九九・平二〇条例七八・平二三条例六二・平二六条例九六・平二七条例九三・平三〇条例六八・令四条例六五・一部改正)

(Totally amendment of Ordinance No. 42 of 1954; partial amendment of Ordinance No.61 of 1961, Ordinance No.75 of 1962, Ordinance No.137 of 1964, Ordinance No.80 of 1965, Ordinance No.85 of 1966, Ordinance No.126 of 1969, Ordinance No.63 of 1973, Ordinance No.69 of 1976, Ordinance No.72 of 1977, Ordinance No.30 of 1979, Ordinance No.66 of 1980, Ordinance No.91 of 1982, Ordinance No.26 of 1983, Ordinance No.48 of 1985, Ordinance

No.42 of 1991, Ordinance No.75 of 1999, Ordinance No.110 of 2002, Ordinance No.99 of 2005, Ordinance No.78 of 2008, Ordinance No.62 of 2011, Ordinance No.96 of 2014; Ordinance No.93 of 2015, Ordinance No.68 of 2018, Ordinance 65 of 2022)

(住宅の用に供する土地の取得に対する不動産取得税の徴収猶予)

(Deferral of real estate acquisition tax on the acquisition of land used for housing)

第四十八条の二 知事は、不動産取得税の納税義務者から当該不動産取得税について前条第一項第一号、第二項第一号又は第三項の規定の適用があるべき旨の申告が当該不動産取得税を課されるべき土地を取得した日から三十日以内にあり、当該申告が真実であると認められるときは、同条第一項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から二年以内、同条第二項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年以内、同条第三項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年六月以内、同項第二号の規定の適用を受ける土地の取得(当該土地の上にある耐震基準不適合既存住宅の取得が第四十八条の四の二第一項の規定に該当することとなつた日前に行われたものに限る。)にあつては当該土地の取得の日から六月以内の期間を限つて、当該土地に係る不動産取得税額のうちこれらの規定により減額すべき額に相当する税額を徴収猶予する。

Article 48-2 With respect to the real estate acquisition tax, when a person liable for real estate acquisition tax files a report to the effect that the provisions of paragraph (1), item (i), paragraph (2), item (i) or paragraph (3) of the preceding Article should apply within 30 days after the acquisition of the land to be imposed of the real estate acquisition tax, and the report is found to be true, the Governor shall defer the collection of the real estate acquisition tax amount with respect to the said land for a period not exceeding; Within two years from the date of acquisition of land (limited to those made prior to the date on which the acquisition of an existing housing nonconforming to seismic standards on said land has come to fall under the provision of Article 48-4-2, paragraph (1)) subject to the provisions of paragraph (2), item (i) of the same Article, within one year from the date of acquisition; Within one year and six months from the date of acquisition in the case of acquisition of land subject to the provisions of item (i), and the date of acquisition of the land in the case of acquisition of land subject to the provisions of item (ii) of the same paragraph, for a limited period of no more than six months from the beginning of the period, the collection of the real estate acquisition tax amount corresponding to the amount that should be reduced pursuant to these provisions out of the real estate acquisition tax amount pertaining to the land concerned shall be deferred.

2 前項の申告をする者は、前条第一項第一号の規定の適用を受ける土地の取得にあつては次の各号に掲げる事項を、同条第二項第一号又は第三項の規定の適用を受ける土地の取得にあつては第一号から第三号まで及び第六号に掲げる事項を記載した申告書に、同条第一項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から二年以内

に当該土地の上に新築されるべき特例適用住宅に係る計画その他特例適用住宅が新築されることを証明する書類を、同条第二項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年以内に当該土地の上にある耐震基準適合既存住宅等を取得することを証明する書類を、同条第三項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年以内に当該土地の上にある耐震基準不適合既存住宅を取得することを証明する書類及び当該耐震基準不適合既存住宅の取得に対して課する不動産取得税について第四十八条の四の二第一項の規定の適用があるべき旨を証明する書類を、前条第三項第二号の規定の適用を受ける土地の取得にあつては当該土地の上にある耐震基準不適合既存住宅の取得に対して課する不動産取得税について第四十八条の四の二第一項の規定の適用があるべき旨を証明する書類を添付して、これを知事に提出しなければならない。

- (2) In the case of acquisition of land subject to the provisions of paragraph (1), item (i) of the preceding article, the person who makes the report in the preceding paragraph shall, when acquiring land subject to the provisions of paragraph 1, item 1 of the preceding article In the case of acquisition of land to which the provisions of paragraph 1 apply, the land to which the provisions of paragraph (1), item (i) of the same article apply shall be included in the report stating the matters listed in items (i) to (iii) and (vi). In the case of acquisition of, a plan pertaining to a specially-applied house to be newly constructed on the relevant land and other documents proving that a specially-applied house will be newly constructed shall be submitted within two years from the date of acquisition, paragraph 2 of the same Article. In the case of acquisition of land to which the provisions of item (i) apply, documents proving that the existing housing, etc. conforming to earthquake resistance standards on the land will be acquired within one year from the date of acquisition, In the case of acquisition of land to which the provisions of paragraph 3, item 1 apply, documents certifying that the existing housing on the land that does not conform to earthquake resistance standards will be acquired within one year from the date of acquisition, and the relevant earthquake resistance standards. Documents certifying that the provisions of Article 48-4-2, paragraph (1) should be applied to the real estate acquisition tax imposed on the acquisition of nonconforming existing housing; In the case of acquisition of applicable land, the provisions of Article 48-4-2, paragraph (1) apply to the real estate acquisition tax imposed on the acquisition of existing houses that do not conform to earthquake resistance standards on such land. It must be submitted to the governor with a document certifying that it should be done.

一 土地の所在、地番、地目及び地積

(i) Location, lot number, lot classification and acreage of the land

二 土地の取得年月日

(ii) Date of acquisition of land

三 特例適用住宅の着工及び完成予定年月日、耐震基準適合既存住宅等の取得予定年月日又は耐震基準不適合既存住宅の取得年月日若しくは取得予定年月日、耐震改修着工年月日若しくは耐震改修着工予定年月日及び耐震改修完了年月日若しくは耐震改修完了予定年月日

(iii) The date of commencement and scheduled completion of construction of the housing to which the special provisions apply, the scheduled date of acquisition of an existing house, etc. that complies with the earthquake resistance standards or the date of acquisition or scheduled acquisition of an existing earthquake-resistant standard-noncompliant housing, the date of commencement or scheduled commencement of seismic retrofitting, and the date of completion or scheduled completion of seismic retrofitting

四 特例適用住宅の新築予定者の住所及び氏名又は名称

(iv) Address and name of the person who plans to build a new residence to which the special exception applies

五 譲受者又は譲受者となる予定である者の住所及び氏名又は名称

(v) Address and name of the transferee or prospective transferee

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(昭二九条例四二・追加、昭四一条例八五・昭五五条例六六・昭五七条例九一・平一一条例七五・平一四条例一一〇・平二六条例九六・平三〇条例六八・令四条例八七・一部改正)

(Addition of Ordinance No.42 of 1954; partial amendment of Ordinance No.85 of 1966, Ordinance No.66 of 1980, Ordinance No.91 of 1982, Ordinance No.75 of 1999; Ordinance No.110 of 2002, Ordinance No.96 of 2014, Ordinance No.68 of 2018, Ordinance No. 87 of 2022)

(住宅の用に供する土地の取得に対する不動産取得税の徴収猶予の取消し)

(Rescission of deferment of real estate acquisition tax for acquisition of land to be used for housing)

第四十八条の三 知事は、前条第一項の規定により徴収猶予をした場合において、当該徴収猶予に係る不動産取得税について第四十八条第一項第一号、第二項第一号若しくは第三項の規定の適用がないことが明らかとなったとき、又は徴収猶予の事由の一部に変更があることが明らかとなったときは、当該徴収猶予をした税額の全部又は一部についてその徴収猶予を取り消し、これを直ちに徴収するものとする。

Article 48-3 Where the Governor has granted a grace of collection pursuant to the provision of paragraph (1) of the preceding Article, when it has become clear that the provision of Article 48, paragraph (1), item(i), paragraph (2), item (i) or paragraph (3) does not apply to the real estate

acquisition tax pertaining to the said grace of collection, or when it has become clear that there has been a partial change in the grounds for the grace of collection.

(昭二九条例四二・追加、昭四一条例八五・昭五五条例六六・平二七条例九三・平三〇条例六八・一部改正)

(Addition of Ordinance No. 42 of 1954; Ordinance No. 85 of 1966, Ordinance No. 66 of 1980, Ordinance No. 93 of 2015, Ordinance No. 68 of 2018)

(住宅の用に供する土地の取得に対する不動産取得税の還付)

(Refund of real estate acquisition tax on the acquisition of land used for housing)

第四十八条の四 知事は、土地の取得に対して課する不動産取得税に係る徴収金を徴収した場合において、当該不動産取得税について、第四十八条第一項第一号、第二項第一号又は第三項の規定の適用があることとなつたときは、当該不動産取得税の納税者の申請に基づいて、これらの規定により減額すべき額に相当する税額及びこれに係る徴収金を還付する。

Article 48-4 Where the Governor has collected the real estate acquisition tax levied on the acquisition of land, and the provisions of Article 48, paragraph (1), item (i), paragraph (2), item (i) or paragraph (3) have become applicable to the said real estate acquisition tax, the Governor shall, upon application by the taxpayer of the said real estate acquisition tax, refund the amount of tax equivalent to the amount to be reduced pursuant to these provisions and the amount of collection pertaining thereto.

(昭二九条例四二・追加、昭四一条例八五・昭五五条例六六・平二九条例四八・平三〇条例六八・一部改正)

(Addition of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 85 of 1966, Ordinance No. 66 of 1980, Ordinance No. 48 of 2017, Ordinance No. 68 of 2018)

(耐震基準不適合既存住宅の取得に対する不動産取得税の減額等)

(Reduction of real estate acquisition tax for the acquisition of an existing earthquake-resistant standard-noncompliant housing, etc.)

第四十八条の四の二 個人が耐震基準不適合既存住宅を取得した場合において、当該個人が、当該耐震基準不適合既存住宅を取得した日から六月以内に、当該耐震基準不適合既存住宅に耐震改修(法第七十三条の二十七の二第一項に規定する耐震改修をいう。)を行い、当該住宅が耐震基準に適合することにつき地方税法施行規則第七条の七で定めるところにより証明を受け、かつ、当該住宅をその者の居住の用に供したときは、当該耐震基準不適合既存住宅の取得に対して課する不動産取得税については、当該税額から当該耐震基準不適合既存住宅が新築された時において施行されていた法第七十三条の十四第一項の規定により控除するものとされていた額に税率を乗じて得た額を減額する。

Article 48-4-2 Where an individual has acquired an existing earthquake-resistant standard-noncompliant housing, if the individual has, within six months from the date of acquisition of the

said existing housing that does not conform to the earthquake resistance standards, made earthquake-resistant renovations (meaning the earthquake-resistant renovations prescribed in Article 73-27-2, paragraph (1) of the Act; the same shall apply hereinafter) to the said existing housing that does not conform to the earthquake resistance standards, and if the said housing has been certified as conforming to the earthquake resistance standards as provided for in Article 7-7 of the Ordinance for Enforcement of the Local Tax Act, and if the said housing has been used for the individual's residence, the individual shall not be required to make the said renovations.

- 2 第四十八条の二から前条までの規定は、前項の場合における不動産取得税について同項の規定の適用があるべき旨の申告、当該不動産取得税額の徴収猶予及びその取消し並びに当該不動産取得税に係る徴収金の還付について準用する。

- (2) The provisions of Article 48-2 to the preceding Article shall apply mutatis mutandis to a declaration to the effect that the provision of the preceding paragraph shall apply to the real estate acquisition tax in the case referred to in the preceding paragraph, the grace of collection of the said real estate acquisition tax amount and its rescission, and the refund of the collected money pertaining to the said real estate acquisition tax.

(平二六条例九六・追加、平三〇条例六八・一部改正)

(Addition of Ordinance No. 96 of 2014; partial amendment of Ordinance No. 68 of 2018)

(被収用不動産等の代替不動産の取得に対する不動産取得税の減額等)

(Reduction of real estate acquisition tax on the acquisition of replacement real estate for expropriated real estate, etc.)

第四十八条の四の三 不動産を取得した者が当該不動産を取得した日から一年以内に、公共事業の用に供するため当該不動産以外の不動産を収用されて補償金を受け、公共事業を行う者に当該公共事業の用に供するため当該不動産以外の不動産を譲渡し、若しくは公共事業の用に供するため収用され、若しくは譲渡した土地の上に建築されていた家屋について移転補償金を受けた場合又は地方公共団体、土地開発公社若しくは独立行政法人都市再生機構に公共事業の用に供されることが確実であると認められるものとして地方税法施行令第三十九条の四に規定する不動産で当該不動産以外のものを譲渡し、若しくは当該譲渡に係る土地の上に建築されていた家屋について移転補償金を受けた場合において、当該不動産が当該収用され、譲渡し、又は移転補償金を受けた不動産(以下この項において「被収用不動産等」という。)に代わるものと認められるときは、当該不動産の取得に対して課する不動産取得税については、当該税額から被収用不動産等の固定資産課税台帳に登録された価格(被収用不動産等の価格が固定資産課税台帳に登録されていない場合にあつては、同令第三十九条で定めるところにより、知事が法第三百八十八条第一項の固定資産評価基準により決定した価格)に相当する額に税率を乗じて得た額を減額する。

Article 48-4-3 Within one year from the date on which the person who acquired the real estate

acquired the real estate, the real estate other than the real estate concerned was expropriated for use in public works, received compensation, and transfer of real estate other than the relevant real estate to a person who conducts public works, or expropriated for public works, or receiving relocation compensation for a house built on the transferred land stipulated in Article 39-4 of the Order for Enforcement of the Local Tax Act, assuming that it is certain that it will be used for public works by local governments, land development corporations, or the Urban Renaissance Agency; In the case of transferring real estate other than the real estate, or receiving transfer compensation for a house built on the land related to the transfer, the real estate is expropriated, transferred, or transfer compensation; When it is recognized as a substitute for real estate received (hereinafter referred to as "improper property, etc. for expropriation" in this paragraph), the real estate acquisition tax imposed on the acquisition of said real property shall be reduced from the tax amount to the fixed real estate, etc. for expropriation; Reduce the amount obtained by multiplying the amount corresponding to the price (in the case where the value of the expropriated real estate, etc. is not registered in the fixed asset taxation registry, the value determined by the governor in accordance with the fixed asset valuation standards under Article 388, paragraph (1) of the Act, pursuant to Article 39 of the same Order) registered in the fixed assets tax register by the tax rate.

- 2 第四十八条の二から第四十八条の四までの規定は、納税義務者が当該不動産を取得した場合における不動産取得税について前項の規定の適用があるべき旨の申告、当該不動産取得税額の徴収猶予及びその取消し並びに当該不動産取得税に係る徴収金の還付について準用する。この場合において、第四十八条の二第一項中「同条第一項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から二年以内、同条第二項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年以内、同条第三項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年六月以内、同項第二号の規定の適用を受ける土地の取得(当該土地の上にある耐震基準不適合既存住宅の取得が第四十八条の四の二第一項の規定に該当することとなつた日前に行われたものに限る。)にあつては当該土地の取得の日から六月以内」とあるのは「当該取得の日から一年以内」と読み替えるものとする。

- (2) The provisions of Articles 48-2 to 48-4 shall apply mutatis mutandis to a declaration to the effect that the provision of the preceding paragraph shall apply to real estate acquisition tax in the case where the taxpayer has acquired the said real property, grace of collection of the said real estate acquisition tax and rescission thereof, and refund of the collected money pertaining to the said real estate acquisition tax. In the case of acquisition of land to which the provisions of paragraph 3, item (i) of the said Article apply, within one year and six months from the date of acquisition, and in the case of acquisition of land to which the provisions of paragraph 3, item (ii) of the said Article apply (limited to acquisition made before the date on which the existing house

on the said land nonconforming to earthquake resistance standards has come to fall under the provisions of Article 48-4-2, paragraph (1)) The term "within six months from the date of acquisition of the land" shall be deemed to be replaced with "within one year from the date of acquisition of the land".

(昭三七条例七五・追加、昭三九条例一三七・昭五一条例六九・昭五三条例四二・昭五五条例六六・平一六条例一一七・一部改正、平二六条例九六・旧第四十八条の四の二繰下・一部改正、平三〇条例六八・令四条例八七・一部改正)

(Addition of Ordinance No. 75 of 1962; partial amendment of Ordinance No. 137 of 1964, Ordinance No. 69 of 1976, Ordinance No. 42 of 1978, Ordinance No. 66 of 1980, Ordinance No. 117 of 2004; partial amendment of Ordinance No. 96 of 2014, former Article 48-4-2 carried forward, partial revision; partial amendment of Ordinance No. 68 of 2018, Ordinance No. 87 of 2022)

(譲渡担保財産の取得に対して課する不動産取得税の納税義務の免除等)

(Exemption from the obligation to pay real estate acquisition tax imposed on the acquisition of transfer security property)

第四十八条の四の四 譲渡担保権者が譲渡担保財産の取得(法第七十三条の二第二項本文の規定が適用されるものを除く。)をした場合において、当該譲渡担保財産により担保される債権の消滅により当該譲渡担保財産の設定の日から二年以内に譲渡担保権者から譲渡担保財産の設定者に当該譲渡担保財産を移転したときは、譲渡担保権者による当該譲渡担保財産の取得に対する不動産取得税及びこれに係る徴収金の納税義務を免除する。

Article 48-4-4 Where a transfer security interest holder has acquired transfer security property (excluding those to which the provision of the main clause of Article 73-2, paragraph (2) of the Act applies), if said transfer security property is transferred from the transfer security interest holder to the settlor of the transfer security property within two years from the date of establishment of said transfer security property due to extinguishment of the claim secured by said transfer security property, the real estate acquisition tax on the acquisition of said transfer security property by the transfer security interest holder and the tax liability for collection thereon shall be exempted.

2 知事は、不動産取得税の納税義務者から当該不動産取得税について前項の規定の適用があるべき旨の申告が当該不動産取得税を課されるべき不動産を取得した日から三十日以内にあり、当該申告が真実であると認められるときは、当該取得の日から二年以内の期間を限って、当該不動産に係る不動産取得税額を徴収猶予する。

(2) With respect to the said real estate acquisition tax, when a person liable for real estate acquisition tax files a report to the effect that the provision of the preceding paragraph shall apply within 30 days after the acquisition of the real estate to be imposed of the real estate

acquisition tax, and the report is found to be true, the Governor shall defer the collection of the real estate acquisition tax amount with respect to the said real estate for a period not exceeding two years from the date of acquisition.

- 3 前二項の申告をする者は、次に掲げる事項を記載した申告書に当該不動産が譲渡担保契約により取得したものであることを証する書類を添付して、これを知事に提出しなければならない。

- (3) A person who files the return set forth in the preceding two paragraphs shall submit to the governor a declaration form stating the following matters, with a document attached thereto proving that the real property in question was acquired under a contract of secured transfer.

一 土地にあつては所在、地番、地目及び地積、家屋にあつては所在、家屋番号、種類、構造及び床面積

- (i) Location, lot number, lot category and lot area for land, and location, house number, type, structure and floor area for houses

二 譲渡担保財産を取得した年月日

- (ii) Date of acquisition of the transferred collateral property

三 譲渡担保財産を譲渡担保財産の設定者に移転する年月日

- (iii) the date of transfer of the transferred secured property to the settlor of the transferred secured property

四 譲渡担保財産の設定者の住所及び氏名又は名称

- (iv) Address and name of the settlor of the transferred collateral property

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

- (v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

- 4 知事は、第二項の規定によつて徴収猶予をした場合において、当該徴収猶予に係る不動産取得税について第一項の規定の適用がないことが明らかとなつたとき又は徴収猶予の事由の一部に変更があることが明らかとなつたときは、当該徴収猶予をした税額の全部又は一部についてその徴収猶予を取り消し、これを直ちに徴収するものとする。

- (4) Where the Governor has granted a grace of collection pursuant to the provision of paragraph (2), if it becomes clear that the provision of paragraph (1) does not apply to the real estate acquisition tax pertaining to the said grace of collection, or if it becomes clear that some of the grounds for the grace of collection have changed, the Governor shall rescind the grace of collection with respect to all or part of the tax amount under the said grace of collection and collect the same immediately.

- 5 知事は、不動産の取得に対して課する不動産取得税に係る徴収金を徴収した場合において、当該不動産取得税について第一項の規定の適用があることとなつたときは、当該譲渡担保権者の申請に基づいて、当該税額及びこれに係る徴収金を還付する。

- (5) Where the Governor has collected a levy pertaining to the real estate acquisition tax imposed on

the acquisition of real estate, and the provision of paragraph (1) has become applicable to the said real estate acquisition tax, the Governor shall refund the said tax amount and the levy pertaining thereto upon application by the transfer security interest holder concerned.

(昭三六条例六一・追加、昭三七条例七五・旧第四十八条の四の二繰下・一部改正、昭四〇条例八〇・昭五一条例六九・昭五七条例九一・一部改正、平二六条例九六・旧第四十八条の四の三繰下、令四条例八七・一部改正)

(Addition of Ordinance No. 61 of 1961; partial amendment of Ordinance No. 75 of 1962, former Article 48-4-2 carried forward; partial amendment of Ordinance No. 80 of 1965, Ordinance No. 69 of 1976, Ordinance No. 91 of 1982; partial amendment of Ordinance No. 96 of 2014, former Article 48-4-3 carried forward; partial amendment of Ordinance No. 87 of 2022)

(再開発会社の取得に対して課する不動産取得税の納税義務の免除等)

(Exemption from the obligation to pay real estate acquisition tax imposed on acquisitions by redevelopment companies, etc.)

第四十八条の四の五 都市再開発法(昭和四十四年法律第三十八号)第五十条の二第三項に規定する再開発会社(以下この条において「再開発会社」という。)が同法第二条第一号に規定する第二種市街地再開発事業(以下この条において「第二種市街地再開発事業」という。)の施行に伴い同法第百十八条の七第一項第三号の建築施設の部分(以下この条において「建築施設の部分」という。)を取得した場合において同法第百十八条の十七の規定による建築工事の完了の公告があつた日の翌日に同法第百十八条の十一第一項に規定する譲受け予定者が当該建築施設の部分を取得したとき又は再開発会社が第二種市街地再開発事業の施行に伴い同法第二条第四号に規定する公共施設(以下この条において「公共施設」という。)の用に供する不動産を取得した場合において同法第百十八条の二十第一項の規定による公共施設の整備に関する工事の完了の公告の日の翌日に国又は地方公共団体が当該不動産を取得したときは、当該再開発会社による当該不動産の取得に対する不動産取得税に係る徴収金の納税義務を免除する。

Article 48-4-5 The redevelopment company (hereinafter in this Article referred to as

"Redevelopment Company") prescribed in Article 50-2, paragraph (3) of the Urban Renewal Act (Act No. 38 of 1969) implements a type II urban redevelopment project (hereinafter referred to as "Type II Urban Redevelopment Project" in this Article) prescribed in Article 2, item 1 of the same Act; The date on which the public notice of the completion of the building work was made pursuant to the provisions of Article 118-17 of the same Act in the case where the part of the building facilities set forth in Article 118-7, paragraph (1), item (iii) of the same Act was acquired accordingly; When the prospective transferee prescribed in Article 118-11, paragraph (1) of the same Act acquires part of the building facilities on the next day, or when the redevelopment company implements the second-class urban redevelopment project, the same

Act ;The date of public notice of the completion of the construction related to the development of public facilities (hereinafter referred to as "building facility portion" in this Article). pursuant to the provisions of Article 118-20, paragraph (1) of the same Act in the case of acquisition of real estate used for public facilities as prescribed in Article 2, item (iv); When the national or local government acquires the real estate on the next day, the tax liability for the real estate acquisition tax on the acquisition of the real estate by the redevelopment company will be exempted.

- 2 前条第二項から第五項までの規定は、前項の場合における不動産取得税の納税義務免除の申告、当該不動産取得税額の徴収猶予及び当該不動産取得税に係る徴収金の還付について準用する。この場合において、前条第二項中「当該取得の日から二年以内」とあるのは「建築施設の部分の取得にあつては都市再開発法第百十八条の十七の規定による建築工事の完了の公告があつた日の翌日まで、公共施設の用に供する不動産の取得にあつては同法第百十八条の二十第一項の規定による公共施設の整備に関する工事の完了の公告があつた日の翌日まで」と、同条第三項中「譲渡担保契約により」とあるのは「第二種市街地再開発事業の施行に伴い」と、「譲渡担保財産を」とあるのは「建築施設の部分の取得にあつては当該建築施設の部分を、公共施設の用に供する不動産の取得にあつては当該不動産を」と、「譲渡担保財産の設定者」とあるのは「建築施設の部分の取得にあつては都市再開発法第百十八条の十一第一項に規定する譲受け予定者、公共施設の用に供する不動産の取得にあつては国又は地方公共団体」と、同条第五項中「当該譲渡担保権者」とあるのは「当該再開発会社」と読み替えるものとする。

- (2) The provisions of paragraphs (2) to (5) inclusive of the preceding Article shall apply mutatis mutandis to a declaration of exemption from tax liability for real estate acquisition tax in the case referred to in the preceding paragraph, grace of collection of the said real estate acquisition tax amount, and refund of the collected money pertaining to the said real estate acquisition tax. In the case of the acquisition of real estate to be used for public facilities, until the day following the day on which public notice of the completion of construction work for the improvement of public facilities under Article 118-20, paragraph (1) of the same Act is given"; in paragraph (3) of the same Article, the phrase "through a contract for secured transfer" shall be read as "in connection with the implementation of a Type II Urban Redevelopment Project" and the phrase "property secured by transfer" shall be read as "in the case of the acquisition of a part of a building facility, said part of a building facility, or in the case of the acquisition of real estate to be used for public facilities, said real estate In the case of the acquisition of real estate to be used for public facilities, the said real estate" and "the establisher of the property secured by the transfer" in the same Article, paragraph (5) shall be read as "the prospective transferee provided in Article 118-11, paragraph (1) of the Urban Renewal Act in the case of the acquisition of a part of a building facility, or the national government or local public entity in the case of the acquisition of real estate to be used for public facilities" and "the holder of said security interest

in transfer in paragraph (5) of the same Article shall be deemed to be replaced with "the said Redevelopment Company.

(昭三六条例六一・追加、昭三七条例七五・旧第四十八条の四の三繰下・一部改正、昭四四条例一二六・昭五一条例六九・平三条例九・平六条例八二・平一四条例一二三・平一六条例一一二・平一八条例九四・平二三条例六二・一部改正、平二六条例九六・旧第四十八条の四の四繰下)

(Addition of Ordinance No. 61 of 1961; partial amendment of Ordinance No. 75 of 1962, former Article 48-4-3 carried forward; partial amendment of Ordinance No. 126 of 1969, Ordinance No. 69 of 1976, Ordinance No. 9 of 1991, Ordinance No. 82 of 1994, Ordinance No. 123 of 2002, Ordinance No. 112 of 2004, Ordinance No. 94 of 2006, Ordinance No. 62 of 2011; Ordinance No.96 of 2014, former Article 48-4-4 carried forward)

(農地中間管理機構の農地の取得に対して課する不動産取得税の納税義務の免除等)

(Exemption from the obligation to pay the real estate acquisition tax imposed on the acquisition of agricultural land by the cropland intermediary management institution)

the Act on Promotion of the **Cropland Intermediary Management Program** (Act No. 101 of 2013

第四十八条の四の六 農地中間管理事業の推進に関する法律(平成二十五年法律第一百号)

第二条第四項に規定する農地中間管理機構が、農業経営基盤強化促進法(昭和五十五年法律第六十五号)第七条第一号に掲げる事業(同法第四条第一項に規定する農用地等の貸付けであつてその貸付期間(当該貸付期間のうち延長に係るものを除く。))が五年を超えるものを行うことを目的として当該農用地等を取得するものを除く。以下この条において「農地売買事業」という。)の実施により地方税法施行令第三十九条の五に規定する区域内の農地、採草放牧地又は開発して農地とすることが適当な土地を取得した場合において、これらの土地(開発して農地とすることが適当な土地について開発をした場合には、開発後の農地)をその取得の日から五年以内(同日から五年以内に、これらの土地について土地改良法(昭和二十四年法律第九十五号)第二条第二項に規定する土地改良事業で同項第二号、第三号、第五号又は第七号に掲げるもの(これらの事業に係る調査で国の行政機関の定めた計画に基づくものが行われる場合には、当該調査)が開始された場合において、これらの事業の完了の日として同令第三十九条の六に規定する日後一年を経過する日がこれらの土地の取得の日から五年を経過する日後に到来することとなつたときは、当該一年を経過する日までの間)に当該農地売買事業の実施により売り渡し、若しくは交換し、又は農業経営基盤強化促進法第七条第三号に掲げる事業の実施により現物出資したときは、当該農地中間管理機構によるこれらの土地の取得に対する不動産取得税に係る徴収金の納税義務を免除する。

Article 48-4-6 In the event that the cropland intermediary management institution provided in

Article 2, paragraph (4) of the Act on Promotion of the Cropland Intermediary Management

Program (Act No. 101 of 2013), pasture land for grazing or land suitable for development (If development is done on land that is suitable to be developed and turned into agricultural land, the agricultural land after development) and conversion into farmland in the area provided in Article 39-5 of the Order for Enforcement of the Local Tax Act through the implementation of the business (excluding acquisition of Agricultural Land, etc. for the purpose of loaning Agricultural Land, etc. as provided in paragraph (1) of Article 4 of the said Act for a period exceeding five years (excluding those extensions of the loan period). Hereinafter referred to as "Agricultural Land Sales Business" in this Article) listed in Article 7, item (i) of the Act on Reinforcement of the Agricultural Management Framework (Act No. 65 of 1980) within five years (within five years from the same date, land improvement projects prescribed in Article 2, paragraph (2) of the Land Improvement Act (Act No. 195 of 1949), item (v), or item (vii) (in cases where investigations pertaining to these projects are carried out based on plans established by national government agencies, the investigations concerned) have commenced; When the date on which one year has passed since the date prescribed in Article 39-6 of the same order as the date of completion of the project arrives after the date on which five years have passed since the date of acquisition of these lands) from the date of acquisition through the said farmland sales business, or makes an investment in kind through the implementation of a business listed in Article 7, item (iii) of the Act on Reinforcement of the Agricultural Management Framework , the institution shall be exempt from the obligation to pay real estate acquisition tax on such land acquisition by the said the cropland intermediary management institution

- 2 第四十八条の四の四第二項から第五項までの規定は、前項の場合における不動産取得税の納税義務免除の申告、当該不動産取得税額の徴収猶予及びその取消し並びに当該不動産取得税に係る徴収金の還付について準用する。この場合において、同条第二項中「当該取得の日から二年以内」とあるのは「当該取得の日から五年以内(当該不動産が第四十八条の四の六第一項に規定する土地改良事業に係るものである場合には、同日から同項に規定する一年を経過する日まで)」と、同条第三項中「譲渡担保契約により」とあるのは「農地売買事業に伴い」と、「譲渡担保財産を」とあるのは「土地を」と、「譲渡担保財産の設定者」とあるのは「譲受人」と、同条第五項中「当該譲渡担保権者」とあるのは「当該農地中間管理機構」と読み替えるものとする。

- (2) The provisions of Article 48-4-4, items (2) to (5) shall apply mutatis mutandis to a declaration of exemption from tax liability for real estate acquisition tax in the case referred to in the preceding paragraph, grace of collection of the said real estate acquisition tax and rescission thereof, and refund of the collected money pertaining to the said real estate acquisition tax. In this case, "within two years from the date of such acquisition" in paragraph (2) of the same Article shall be read as "within five years from the date of such acquisition (in the case where the

said property is pertaining to a land improvement project prescribed in Article 48-4-6, paragraph (1), from the same date until the day on which one year prescribed in the same paragraph has passed)" and "under a contract of secured transfer; In paragraph (3) of the same Article, the words "in accordance with" shall be deemed to be replaced with "in connection with the Agricultural Land Sales Business", the words "the property secured by the transfer" shall be deemed to be replaced with "the land", the words "the settlor of the property secured by the transfer" shall be deemed to be replaced with "the assignee", and the words "the holder of such security interest" and "the Organization for Interim Management of Agricultural Land" in paragraph (5) of the same Article shall be deemed to be replaced with "the Organization for Interim Management of Agricultural Land".

(昭四六条例七三・追加、昭五三条例四二・平四条例一一八・平六条例八二・平一〇条例七五・平二一条例六七・一部改正、平二三条例六二・旧第四十八条の四の六繰上・一部改正、平二六条例九六・旧第四十八条の四の五繰下・一部改正、令二条例一九・一部改正)

(Addition of Ordinance No. 73 of 1971; partial amendment of Ordinance No. 42 of 1978, Ordinance No. 118 of 1992, Ordinance No. 82 of 1994, Ordinance No. 75 of 1998, Ordinance No. 67 of 2009; partial amendment of Ordinance No. 62 of 2011, former Article 48-4-6 carried forward; partial amendment of Ordinance No. 96 of 2014, former Article 48-4-5 carried down; partial amendment of Ordinance No. 19 of 2020)

(土地改良区の換地の取得に対して課する不動産取得税の納税義務の免除等)

(Exemption from the obligation to pay real estate acquisition tax imposed on the acquisition of converted land by land improvement districts, etc.)

第四十八条の四の七 土地改良区が土地改良法第五十三条の三第一項又は第五十三条の三の二第一項の規定により換地計画において定められた換地(地方税法施行令第三十九条の七に規定するものに限る。)を取得した場合において、当該換地をその取得の日から二年以内に譲渡したときは、当該土地改良区による当該換地の取得に対して課する不動産取得税に係る徴収金の納税義務を免除する。

Article 48-4-7 In the case where a land improvement district has acquired the land to be converted (limited to the land provided for in Article 39-7 of the Order for Enforcement of the Local Tax Act), if the said land is transferred within two years from the date of acquisition, the land improvement district shall be exempted from the obligation to pay the real estate acquisition tax related levy imposed on the acquisition of said land for said conversion.

- 2 第四十八条の四の四第二項から第五項までの規定は、前項の場合における不動産取得税の納税義務免除の申告、当該不動産取得税額の徴収猶予及びその取消し並びに当該不動産取得税に係る徴収金の還付について準用する。この場合において、同条第三項中「譲渡担保契約により」とあるのは「換地計画に定められた換地として」と、「譲渡担

保財産を」とあるのは「土地を」と、「譲渡担保財産の設定者」とあるのは「譲受人」と、同条第五項中「当該譲渡担保権者」とあるのは「当該土地改良区」と読み替えるものとする。

(2) The provisions of Article 48-4-4(2) to (5) shall apply mutatis mutandis to a declaration of exemption from tax liability for real estate acquisition tax in the case referred to in the preceding paragraph, grace of collection of the said real estate acquisition tax and rescission thereof, and refund of the collected money pertaining to the said real estate acquisition tax. In this case, in paragraph (3) of the same Article, the phrase "by means of a transfer security agreement" shall be deemed to be replaced with "as land to be converted as set forth in a land conversion plan," the phrase "the transfer security property" shall be deemed to be replaced with "the land," the phrase "the settlor of the transfer security property" shall be deemed to be replaced with "the assignee," and the phrase "the holder of said transfer security interest" in paragraph (5) of the same Article shall be deemed to be replaced with "said land improvement district. shall be read as "the said Land Improvement District".

(昭四八条例六四・追加、昭五三条例四二・昭六〇条例四八・平元条例七六・平四条例一一八・平六条例八二・平一一条例一一三・平一二条例一四六・平一五条例一二五・平二〇条例七八・平二一条例六七・一部改正、平二三条例六二・旧第四十八条の四の七繰上・一部改正、平二六条例九六・旧第四十八条の四の六繰下・一部改正)

(Addition of Ordinance No.64 of 1973; Ordinance No.42 of 1978, Ordinance No.48 of 1985, Ordinance No.76 of 1989, Ordinance No.118 of 1992, Ordinance No.82 of 1994, Ordinance No.113 of 1999, Ordinance No.146 of 2000, Ordinance No.125 of 2003, Ordinance No.78 of 2008, Ordinance No.67 of 2009; partial amendment of Ordinance No.62 of 2011, former Article 48-4-7 carried over; partial amendment of Ordinance No.96 of 2014, Article 48-4-6 carried forward)

(不動産取得税に係る徴収金の還付すべき額の充当)

(Appropriation of the amount to be refunded from the real estate acquisition tax levy)

第四十八条の五 法第七十三条の二第八項、第四十八条の四(第四十八条の四の二第二項、第四十八条の四の三第二項並びに附則第五条の五第二項及び第四項において準用する場合を含む。)又は第四十八条の四の四第五項(第四十八条の四の五第二項、第四十八条の四の六第二項及び第四十八条の四の七第二項において準用する場合を含む。)の規定により不動産取得税に係る徴収金を還付する場合において、還付を受ける納税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ものとする。

Article 48-5 Act Article 73-2 Paragraph (8), Article 48-4 (when applied mutatis mutandis pursuant to Article 48-4-2, paragraph (2), Article 48-4-3, paragraph (2), and Supplementary Provisions, Article 5-5, paragraphs (2) and (4)) or Article 48-4-4, paragraph (5) (Article 48-4-5,

paragraph (2), Article 48-4-6, paragraph (2) and Article 48-4-6, paragraph (2)) (including cases where it is applied mutatis mutandis pursuant to paragraph (4)-7, paragraph (2)), and if there are unpaid taxes by the taxpayer who receives the refund, the said refund should be made. The amount shall be applied to this.

(昭三六条例六一・追加、昭三七条例七五・昭三八条例三三・昭四六条例七三・昭四七条例八四・昭四八条例六四・昭四九条例五九・一部改正、昭五一条例五三・旧第四十八条の五の二繰上・一部改正、昭五一条例六九・昭五二条例七二・昭五四条例三〇・昭五六条例六〇・昭五六条例六七・昭五九条例七一・昭六〇条例四八・昭六二条例四四・昭六二条例七三・昭六三条例七八・平元条例七六・平二条例七六・平三条例四二・平四条例一一八・平六条例八二・平八条例九〇・平一〇条例九七・平一一条例七五・平一二条例一四六・平一四条例一二三・平一五条例九八・平二〇条例七八・平二三条例六二・平二四条例九二・平二六条例九六・平二七条例九三・平二九条例四八・平三〇条例六八・令五条例五一・一部改正)

(Addition of Ordinance No.61 of 1961, partial amendment of Ordinance No.75 of 1962, Ordinance No.33 of 1963, Ordinance No.73 of 1971, Ordinance No.84 of 1972, Ordinance No.64 of 1973, Ordinance No.59 of 1974; partial amendment of Ordinance No.53 of 1976, Article 48-5-2, carried forward, partial amendment of Ordinance No.69 of 1976, Ordinance No.72 of 1977, Ordinance No.30 of 1979, Ordinance No.60 of 1981, Ordinance No.67 of 1981, Ordinance No.71 of 1984, Ordinance No.48 of 1985, Ordinance No.44 of 1987, Ordinance No.73 of 1987, Ordinance No.78 of 1988, Ordinance No.76 of 1989, Ordinance No.76 of 1990, Ordinance No.42 of 1991, Ordinance No.118 of 1992, Ordinance No.82 of 1994, Ordinance No.90 of 1996, Ordinance No.97 of 1998, Ordinance No.75 of 1999, Ordinance No.146 of 2000, Ordinance No.123 of 2002, Ordinance No.98 of 2003, Ordinance No.78 of 2008, Ordinance No.62 of 2011, Ordinance No.92 of 2012, Ordinance No.96 of 2014, Ordinance No.93 of 2015, Ordinance No.48 of 2017, Ordinance No.68 of 2018, Ordinance No. 51, 2023)

(不動産取得税の納税管理人)

(Real estate acquisition tax payment administrator)

第四十八条の六 不動産取得税の納税義務者は、都内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合においては、都内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 48-6 A person liable for real estate acquisition tax who does not have a domicile, residence, office or place of business in Tokyo (hereinafter referred to as "address, etc." in this Article) shall, when persons is to appoint a tax payment administrator from among persons having a domicile, etc. in Tokyo, submit a written application for tax payment administrator to the governor within ten days from the day on which it becomes necessary to appoint such a person, or apply to the governor for approval of the appointment of a person having a domicile, etc. outside Tokyo, who is convenient for handling all matters concerning tax payment, as a tax payment administrator, no later than ten days before the day on which it becomes necessary to appoint such person.

2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator application form to the governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter. In the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the governor to that effect within ten days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the governor to obtain approval by ten days before the date of the change or change.

3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る不動産取得税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, the taxpayer is not required to appoint a tax payment administrator if persons has applied to the governor and obtained his/her certification that there is no obstacle to ensuring the collection of real estate acquisition tax with respect to the said taxpayer.

(昭二九条例四二・追加、昭四六条例一〇三・平一〇条例七五・平一五条例一二五・一部改正)

(Addition of Ordinance No.42 of 1954; partial amendment of Ordinance No.103 of 1971,

Ordinance No.75 of 1998, Ordinance No. 125 of 2003)

(不動産取得税の納税管理人に係る不申告に関する過料)

(Fines for failure to report real estate acquisition tax payments to the tax administrator)

第四十八条の七 前条第三項の認定を受けていない不動産取得税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 48-7 Where a person liable to pay real estate acquisition tax who has not obtained the approval set forth in paragraph (3) of the preceding Article and has not obtained the approval set forth in paragraph (1) or (2) of the same Article has failed to file a return without justifiable grounds with respect to the tax agent who is required to file a return pursuant to the provisions of paragraph (1) or (2) of the same Article, a civil fine not exceeding 100,000 yen shall be imposed against such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭二九条例四二・追加、昭三九条例一三七・平一〇条例七五・平二三条例六二・一部改正)

(Addition of Ordinance No.42 of 1954; partial amendment of Ordinance No.137 of 1964, Ordinance No.75 of 1998, Ordinance No.62 of 2011)

第四十八条の八 削除

Article 48-8 Deletion

(昭三八条例五四)

(Ordinance No.54 of 1963)

(不動産取得税の減免)

(Reduction or exemption of real estate acquisition tax)

第四十八条の九 次の各号のいずれかに該当する不動産の取得であつて、知事において必要があると認めるものに対する不動産取得税の納税者に対しては、当該不動産取得税を減免する。

Article 48-9 Taxpayers who have paid real estate acquisition tax on the acquisition of real estate that falls under any of the following items, which is deemed necessary by the governor, shall be

exempted from the said real estate acquisition tax.

一 公益のため直接専用する不動産の取得(有料で使用させる場合における当該不動産の取得を除く。)

(i) Acquisition of real estate to be directly dedicated for the public interest (excluding acquisition of said real estate in cases where said real estate is to be used for a fee)

二 取得した不動産が当該不動産の取得に係る不動産取得税の納期限までに災害等により滅失し、又は損壊した場合における当該不動産の取得で規則で定めるもの(当該不動産を災害等の時まで譲渡していた場合における当該不動産の取得を除く。)

(ii) Acquisition of real estate in the case where the acquired real estate has been lost or damaged due to a disaster, etc. by the due date of payment of real estate acquisition tax on the acquisition of the said real estate, which is specified by the Rules (excluding acquisition of the said real estate in the case where the said real estate has been transferred by the time of the disaster, etc.).

三 災害等により滅失し、又は損壊した不動産(前号の規定により当該不動産に係る不動産取得税が減免された不動産を除く。)に代わる不動産の取得で規則で定めるもの(災害等後三年以内の取得に限る。)

(iii) Acquisition of real property in lieu of real property that has been lost or damaged as a result of a disaster, etc., which is specified by the Rules (excluding real estate for which the real estate acquisition tax pertaining to said real estate has been reduced or exempted pursuant to the provisions of the preceding item)

(limited to acquisition within three years after the disaster, etc.)

四 前各号に掲げるもののほか、規則で定める不動産の取得

(iv) In addition to those listed in each of the preceding items, acquisition of real estate specified by regulations

2 前項の規定によつて不動産取得税の減免を受けようとする者は、左に掲げる事項を記載した申請書にその事由を証明すべき書類を添付して、これを知事に提出しなければならない。

(2) A person who intends to obtain a reduction or exemption of real estate acquisition tax pursuant to the provision of the preceding paragraph shall submit to the governor a written application stating the matters listed on the left and attaching documents to prove the reason for the application.

一 住所及び氏名又は名称

(i) Address and name

二 土地にあつては所在、地番、地目、地積及び価格

(ii) For land, location, lot number, lot designation, acreage and price

三 家屋にあつては所在、家屋番号、種類、構造、床面積及び価格

(iii) For houses, the location, house number, type, structure, floor area and price

四 減免を受けようとする事由

(iv) Reason for requesting exemption

五 前各号に掲げるものの外、知事において必要があると認める事項

(v) Other matters deemed necessary by the governor in addition to those listed in the preceding items.

(昭二九条例四二・追加、昭三二条例三四・昭三三条例五五・昭三六条例六一・昭三七条例七五・昭三九条例一三七・平一一条例七五・平一三条例八〇・平一四条例一一〇・平一五条例九八・平一六条例一一二・平一七条例九九・平一七条例一〇七・平一八条例二七・一部改正)

(Addition of Ordinance No.42 of 1954; partial amendment of Ordinance No.34 of 1957, Ordinance No.55 of 1958, Ordinance No.61 of 1961, Ordinance No.75 of 1962, Ordinance No.137 of 1963, Ordinance No.75 of 1999, Ordinance No.80 of 2001, Ordinance No.110 of 2002, Ordinance No.98 of 2003, Ordinance No.112 of 2004, Ordinance No.99 of 2005, Ordinance No.107 of 2005, Ordinance No.27 of 2006)

第四十八条の九の二 削除

Article 48-9-2 Deletion

(昭三六条例六一)

(Ordinance No. 61 of 1961)

第五節 都たばこ税

Section 5 Prefectural Tobacco Tax

(昭六〇条例一三・全改、平元条例三五・改称、平七条例二七・旧第四節繰下)

(Totally changed of Ordinance No.13 of 1985; renamed of Ordinance No.35 of 1989;; Ordinance No.27 of 1995, former Section 4 carried over)

(都たばこ税の納税義務者等)

(Persons liable for Prefectural Tobacco tax, etc.)

第四十八条の十 都たばこ税は、法第七十四条第一項第一号に規定する製造たばこ(以下この節において「製造たばこ」という。)の製造者、同項第二号に規定する特定販売業者又は同項第三号に規定する卸売販売業者(以下この節において「卸売販売業者等」という。)が製造たばこを同項第四号に規定する小売販売業者(以下この節において「小売販売業者」という。)に売り渡す場合(当該小売販売業者が卸売販売業者等である場合においては、その卸売販売業者等に卸売販売用として売り渡すときを除く。)において、当該売渡しに係る製造たばこに対し、当該売渡しを行う卸売販売業者等に課する。

Article 48-10 The Prefectural Tobacco tax shall be imposed on manufactured tobacco prescribed in Article 74, paragraph (1), item (i) of the Act (hereinafter referred to as "manufactured tobacco" in this Section), a specified seller prescribed in item (ii) of the same paragraph or a wholesale

distributor (hereinafter in this section referred to as "wholesale distributor, etc.") prescribed in item (iii) of the same paragraph sells manufactured tobacco to a retail seller (hereinafter in this Section referred to as "Retail Seller") prescribed in item (iv) of the same paragraph) (in the case where said retail seller is a wholesale distributor, etc., this shall exclude the case where the goods are sold to said wholesale distributor, etc. for wholesale sales.), Prefectural Tobacco tax shall be imposed on the wholesale distributor, etc. who makes such sale for the manufactured tobacco pertaining to such sale.

- 2 都たばこ税は、前項に規定する場合のほか、卸売販売業者等が製造たばこにつき、卸売販売業者等及び小売販売業者以外の者(以下この節において「消費者等」という。)に売渡しをし、又は消費その他の処分(以下この節において「消費等」という。)をする場合においては、当該売渡し又は消費等に係る製造たばこに対し、当該卸売販売業者等に課する。

- (2) In addition to the case prescribed in the preceding paragraph, in the case where a wholesale distributor, etc. sells, consumes or otherwise disposes (hereinafter in this Section referred to as "Consumption, etc.") of manufactured tobacco to a person other than the wholesale distributor, etc. or retail distributor (hereinafter in this Section referred to as "Consumers, etc."), the Prefectural Tobacco tax shall be imposed on said wholesale distributor, etc. for the manufactured tobacco pertaining to said sale or consumption, etc.

(昭六〇条例一三・全改、平元条例三五・平三〇条例七七・一部改正)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 35 of 1989, Ordinance No. 77 of 2018)

(卸売販売業者等の売渡し又は消費等とみなす場合)

(When deemed as sale or consumption, etc. by a wholesale distributor, etc.)

第四十八条の十一 卸売販売業者等が、小売販売業者又は消費者等からの買受けの委託により他の卸売販売業者等から製造たばこの売渡しを受けた場合において、当該卸売販売業者等が当該委託をした者に当該製造たばこの引渡しをしたときは、当該卸売販売業者等が当該引渡しの時に当該製造たばこを当該委託をした者に売り渡したものとみなして、前条第一項又は第二項の規定を適用する。

Article 48-11 Where a wholesale distributor, etc. has received the sale of manufactured tobacco from another wholesale distributor, etc. based on a consignment of purchase from a retailer or consumer, etc., and said wholesale distributor, etc. has delivered said manufactured tobacco to the person who made said consignment, said wholesale distributor, etc. shall be deemed to have sold said manufactured tobacco to said consignee at the time of said delivery. The provisions of paragraph (1) or (2) of the preceding article shall apply by deeming that the wholesale distributor, etc. has sold the manufactured tobacco to the person who made the consignment at the time of such delivery.

- 2 卸売販売業者等が、小売販売業者又は消費者等に対し、民法(明治二十九年法律第八十九号)第四百八十二条に規定する他の給付又は同法第五百四十九条若しくは第五百五十三条に規定する贈与若しくは同法第五百八十六条第一項に規定する交換に係る財産権の移転として製造たばこの引渡しをした場合には、当該卸売販売業者等が当該引渡しの時に当該製造たばこを当該引渡しを受けた者に売り渡したものとみなして、前条第一項又は第二項の規定を適用する。
- (2) Where a wholesale distributor, etc. delivers manufactured tobacco to a retailer or consumer, etc. as a transfer of property rights pertaining to another delivery prescribed in Article 482 of the Civil Code (Act No. 89 of 1896), a gift prescribed in Article 549 or Article 553 of the same Code, or an exchange prescribed in Article 586 paragraph (1) of the same Code, said wholesale distributor, etc. shall be deemed to have sold said manufactured tobacco to the person to whom said tobacco were delivered at the time of said delivery, and the provisions of paragraph (1) or paragraph (2) of the preceding Article shall apply.
- 3 法第七十四条第一項第二号に規定する特定販売業者又は同項第三号に規定する卸売販売業者がその営業を廃止し、又はたばこ事業法(昭和五十九年法律第六十八号)第十一条第一項若しくは第二十条の規定による登録を取り消された時に製造たばこを所有している場合においては、当該廃止又は取消しの時に当該特定販売業者又は卸売販売業者が当該製造たばこにつき、消費者等に対する売渡し又は消費等をしたものとみなして、前条第二項の規定を適用する。
- (3) In the case where a specified distributor prescribed in Article 74, paragraph (1), item (ii) of the Act or a wholesale distributor prescribed in item (iii) of the same paragraph abolishes its business or possesses manufactured tobacco at the time when its registration under Article 11, paragraph (1) or Article 20 of the Tobacco Business Act (Act No. 68 of 1984) is rescinded, the provisions of paragraph (2) of the preceding Article shall apply, deeming that the specified distributor or wholesale distributor has sold or consumed, etc. the manufactured tobacco to the consumers, etc. at the time of abolition or revocation.
- 4 卸売販売業者等が所有している製造たばこにつき、当該卸売販売業者等以外の者が売渡し又は消費等をした場合においては、当該卸売販売業者等が売渡し又は消費等をしたものとみなして、前条第一項又は第二項の規定を適用する。ただし、その売渡し又は消費等がされたことにつき、当該卸売販売業者等の責めに帰することができない場合には、当該売渡し又は消費等をした者を卸売販売業者等とみなして、前条第一項又は第二項の規定を適用する。
- (5) In the case where a person other than said wholesale distributor, etc. has sold or consumed, etc., manufactured tobacco owned by a wholesale distributor, etc., the provisions of paragraph (1) or (2) of the preceding article shall apply, deeming that said wholesale distributor, etc. has sold or consumed, etc. However, where the sale or consumption, etc.

cannot be attributed to said wholesale distributor, etc., the provisions of Paragraph (1) or Paragraph (2) of the preceding Article shall apply, deeming the person who made said sale or consumption, etc. to be the wholesale distributor, etc.

- 5 法第七十四条の六第一項第一号の規定により都たばこ税を免除された製造たばこにつき、同号に規定する輸出業者が小売販売業者若しくは消費者等に売渡しをし、又は消費等をした場合には、当該製造たばこについて、当該輸出業者を卸売販売業者等とみなして、前条第一項又は第二項の規定を適用する。

(5) In the case where manufactured tobacco exempted from the metropolitan tobacco tax pursuant to the provision of Article 74-6, paragraph (1) ,item (i) of the Act are sold or consumed, etc., by an exporter prescribed in the same item to a retail seller or consumer, etc., with regard to said manufactured tobacco, the provisions of paragraph (1) or (2) of the preceding Article shall apply, deeming said exporter as a wholesale seller, etc.

(昭六〇条例一三・全改、昭六〇条例四八・平元条例三五・平二〇条例八二・平三〇条例七七・一部改正)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 48 of 1985, Ordinance No. 35 of 1989, Ordinance No. 82 of 2008, Ordinance No. 77 of 2018)

(製造たばことみなす場合)

(When considered as manufactured tobacco)

第四十八条の十一の二 法第七十四条の三の二に規定する特定加熱式たばこ喫煙用具(以下この条において「特定加熱式たばこ喫煙用具」という。)は、製造たばことみなして、この節の規定を適用する。この場合において、特定加熱式たばこ喫煙用具に係る製造たばこの区分は、加熱式たばことする。

Article 48-11-2 The specified heated tobacco smoking devices (hereinafter referred to as "specified heated tobacco smoking equipment" in this Article.) prescribed in Article 74-3-2 of the Act shall be deemed to be manufactured tobacco and the provisions of this Section shall apply. In this case, the category of manufactured tobacco pertaining to the specified heated tobacco smoking devices shall be heated tobacco.

(平三〇条例七七・追加)

(Addition of Ordinance No. 77 of 2018)

(都たばこ税の課税標準)

(Tax base for Prefectural Tobacco tax)

第四十八条の十二 都たばこ税の課税標準は、第四十八条の十第一項の売渡し又は同条第二項の売渡し若しくは消費等(以下この節において「売渡し等」という。)に係る法第七十四条の四第二項及び第三項の規定による製造たばこの本数とする。

Article 48-12 The tax base of the Prefectural Tobacco tax shall be the number of manufactured

tobaccos under Article 74-4, paragraphs (2) and (3) of the Act pertaining to the sale under Article 48-10, paragraph (1) or the sale or consumption (hereinafter in this Section referred to as "Sale, etc.") under paragraph (2) of the same Article.

(昭六〇条例一三・全改、平元条例三五・平三〇条例七七・一部改正)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 35 of 1989, Ordinance No. 77 of 2018)

(都たばこ税の税率)

(Prefectural Tobacco tax rate)

第四十八条の十三 都たばこ税の税率は、千本につき千七十円とする。

Article 48-13 The tax rate of the Prefectural Tobacco tax shall be 1070 yen per thousand tobacco.

(昭六〇条例一三・全改、平元条例三五・平九条例五二・平一五条例九九・平一八条例一〇〇・平一九条例八三・平二二条例七八・平二四条例二三・平三〇条例七七・一部改正)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 35 of 1989, Ordinance No. 52 of 1997, Ordinance No. 99 of 2003, Ordinance No. 100 of 2006, Ordinance No. 83 of 2007, Ordinance No. 78 of 2010, Ordinance No. 23 of 2012, Ordinance No. 77 of 2018)

(都たばこ税の徴収の方法)

(Method of collection of Prefectural Tobacco tax)

第四十八条の十四 都たばこ税の徴収については、申告納付の方法による。ただし、第四十八条の十一第四項ただし書の規定に該当する場合においては、普通徴収の方法による。

Article 48-14 The collection of Prefectural Tobacco tax shall be by the method of declaration and payment. However, in cases falling under the proviso of Article 48-11, paragraph (4), the ordinary method of collection shall apply.

(昭六〇条例一三・全改、平元条例三五・一部改正)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 35 of 1989)

(都たばこ税の申告納付)

(Prefectural Tobacco Tax Declaration and Payment)

第四十八条の十四の二 前条の規定によつて都たばこ税を申告納付すべき者(以下この節において「申告納税者」という。)は、毎月末日までに、前月の初日から末日までの間における売渡し等に係る製造たばこの品目ごとの課税標準たる本数の合計数(以下この節において「課税標準数量」という。)及び当該課税標準数量に対する都たばこ税額、法第七十四条の六第一項の規定により免除を受けようとする場合にあつては同項の適用を受けようとする製造たばこに係る都たばこ税額並びに法第七十四条の十四第一項の規

定により控除を受けようとする場合にあっては同項の適用を受けようとする都たばこ税額その他必要な事項を記載した申告書を知事に提出するとともに、その申告書により納付すべき税額を納付書によつて納付しなければならない。この場合において、申告書には、地方税法施行規則第八条の四及び第八条の六に規定する書類並びに都内に主たる事務所又は事業所を有する申告納税者が提出すべき申告書にあっては同令第八条の五に規定する前月の初日から末日までの間における製造たばこの購入及び販売に関する事実を記載した書類を添付しなければならない。

Article 48-14-2 In the case where a person intends to receive an exemption pursuant to the provision of Article 74-6, paragraph (1) of the Act (hereinafter in this Section referred to as a "taxpayer filing a return"), the amount of Prefectural Tobacco tax on manufactured tobaccos (hereinafter in this Section referred to as "Tax Base Quantity") to which the said paragraph shall apply, and in the case where a person intends to receive a credit pursuant to the provision of Article 74-14, paragraph (1) of the Act, the amount of Prefectural Tobacco tax to which the said paragraph shall apply and other necessary matters, and submit a written report to the governor and state the amount of tax due and payable according to the said written report. In this case, the return form shall be accompanied by the documents prescribed in Article 8-4 and Article 8-6 of the Ordinance for Enforcement of the Local Tax Act and, in the case of a return form to be filed by a taxpayer with a principal office or place of business in Tokyo, by a document stating the facts concerning the purchase and sale of manufactured tobacco during the period from the first day to the last day of the preceding month as prescribed in Article 8-5 of the same Ordinance.

2 都内に主たる事務所又は事業所を有する卸売販売業者等は、前月の初日から末日までの間における申告納付すべき都たばこ税額及びその基礎となるべき課税標準数量がない場合においても、前項の規定に準じて、申告書を知事に提出しなければならない。

(2) Wholesale distributors, etc. having their principal office or place of business in Tokyo shall submit a tax return to the Governor in accordance with the provisions of the preceding paragraph even if they do not have the amount of Prefectural Tobacco tax to be declared and paid and the tax base quantity to be the basis thereof for the period from the first day to the last day of the preceding month.

3 申告納税者が法第七十四条の十第三項に規定する総務大臣の指定を受けた卸売販売業者等である場合には、前二項の規定によつて次の表の上欄に掲げる月に提出すべき申告書の提出期限は、これら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これらの規定によつて提出すべき申告書の提出期限と同一の期限とする。

(3) Where a taxpayer filing a return is a wholesale dealer, etc. designated by the Minister of Internal Affairs and Communications as prescribed in Article 74-10, paragraph (3) of the Act, the due date of the return form to be filed pursuant to the provisions of the preceding two paragraphs in the month listed in the left-hand column of the following table shall, notwithstanding these

provisions, be the same due date of the return form to be filed pursuant to these provisions in the month listed in the right-hand column of the same table according to the classification listed in the same 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 December

(昭六〇条例一三・全改、平元条例三五・平一三条例八〇・一部改正)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 35 of 1989, Ordinance No. 80 of 2001)

(都たばこ税に係る不申告に関する過料)

(Fines for failure to report Prefectural Tobacco tax)

第四十八条の十四の三 都たばこ税の申告納税者が正当な事由がなく前条各項の規定による申告書をこれらの項に規定する申告書の提出期限までに提出しなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 48-14-3 Where a taxpayer filing a return of Prefectural Tobacco tax has failed to submit the return form prescribed in each paragraph of the preceding Article by the due date of the return form prescribed in those paragraphs without justifiable grounds, a non-penal fine of not more than 100,000 yen shall be imposed on the said person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(平二三条例六二・追加)

(Addition of Ordinance No. 62 of 2011)

(都たばこ税の普通徴収)

(Ordinary collection of Prefectural Tobacco tax)

第四十八条の十四の四 第四十八条の十四ただし書の規定により普通徴収の方法によつて

徴収する都たばこ税の納期は、納税通知書に定めるところによる。

Article 48-14-4 The due date of the Prefectural Tobacco tax to be collected by the ordinary collection method pursuant to the proviso of Article 48-14 shall be as provided in the tax notice.

(昭六〇条例一三・全改、平元条例三五・一部改正、平二三条例六二・旧第四十八条の十四の三繰下)

(Totally changed of Ordinance No. 13 of 1985; partial amendment of Ordinance No. 35 of 1989, Ordinance No. 62 of 2011, former Article 48-14-3 carry forward)

第六節 ゴルフ場利用税

Section 6 Golf Course Utilization Tax

(平元条例三五・全改、平七条例二七・旧第五節繰下)

(Totally changed of Ordinance No. 35 of 1989; Ordinance No. 27 of 1995, former Section 5 carried forward)

(ゴルフ場利用税の納税義務者等)

(Persons liable for golf course utilization tax, etc.)

第四十八条の十五 ゴルフ場利用税は、ゴルフ場の利用に対し、利用の日ごとに定額によって、その利用者に課する。

Article 48-15 A golf course utilization tax shall be imposed on the user of a golf course in a fixed amount for each day of use.

(平元条例三五・全改)

(Totally changed of Ordinance No. 35 of 1989)

(ゴルフ場利用税の課税免除)

(Exemption from golf course utilization tax)

第四十八条の十五の二 ゴルフ場利用税は、スポーツ基本法(平成二十三年法律第七十八号)第二十六条第一項に規定する国民スポーツ大会に準じて取り扱うことが適当である競技会として規則で定めるものに参加する選手(プロゴルファーを除く。)が当該競技会のゴルフ競技として、又はその公式の練習のためにゴルフを行う場合の当該ゴルフ場の利用で規則で定める要件に該当するものに対しては、これを課さない。

Article 48-15-2 A golf course utilization tax shall not be imposed on the use of a golf course by an athlete (excluding professional golfers) participating in an athletic event specified by rules as an athletic event that is appropriate to be treated in the same manner as a national athletic meet prescribed in Article 26, paragraph (1) of the Basic Act on Sports (Act No. 78 of 2011), as a golf event of said event or for official practice thereof, if such golf course use meets the requirements specified by rules.

(平一九条例二五・追加、平二四条例九二・平三一条例一七・令二条例六四・一部改正)

(Addition of Ordinance No. 25 of 2007; partial amendment of Ordinance No. 92 of 2012,

Ordinance No. 17 of 2019, Ordinance No. 64 of 2020)

(ゴルフ場利用税の税率等)

(Tax rate for golf course utilization tax, etc.)

第四十八条の十六 ゴルフ場利用税の税率は、一人一日について、次の表の上欄に掲げる等級の区分に応じ、それぞれ当該下欄に定める金額とする。

Article 48-16 The tax rate of the golf course utilization tax shall be the amount specified in the lower column of the following table for each person per day according to the classification of the grade listed in the upper column of the said table.

等級 class	税率 tax rate
一級 primary	千二百円 1,200 yen
二級 secondary	千円 1,100 yen
三級 tertiary	千円 1,000 yen
四級 fourth grade	九百円 900 yen
五級 fifth grade	八百円 800 yen
六級 sixth grade	六百円 600 yen
七級 seventh grade	五百円 500 yen
八級 eighth grade	四百円 400 yen

2 次に掲げるゴルフ場の利用で規則で定める要件に該当するものに対するゴルフ場利用税の税率は、前項の規定にかかわらず、同項に規定する税率の二分の一とする。

(2) Notwithstanding the provision of the preceding paragraph, the tax rate of the golf course utilization tax on the following golf course use that meets the requirements specified by regulations shall be half of the tax rate prescribed in the same paragraph.

一 年齢六十五歳以上七十歳未満の者が行う ゴルフ場の利用

(i) Use of a golf course by a person 65 years of age or older and under 70 years of age

二 前号に掲げるゴルフ場の利用以外の利用で利用時間について特に制限のあるもの

(ii) Any use other than the use of golf courses listed in the preceding item for which there are

special restrictions on the hours of use

- 3 第一項の等級は、各ゴルフ場について、当該ゴルフ場の規模及び整備状況等を基準として、知事が定める。

- (3) The grades set forth in paragraph (1) shall be determined by the governor for each golf course on the basis of the size and state of maintenance of said golf course.

(平元条例三五・全改、平一五条例九八・一部改正)

(Totally changed of Ordinance No. 35 of 1989; partial amendment of Ordinance No. 98 of 2003)

(ゴルフ場利用税の徴収の方法)

(Method of collecting golf course utilization tax)

第四十八条の十七 ゴルフ場利用税の徴収については、特別徴収の方法による。

Article 48-17 Collection of golf course utilization tax shall be by the method of special collection.

(平元条例三五・全改)

(Totally changed of Ordinance No. 35 of 1989)

(ゴルフ場利用税の特別徴収義務者)

(Persons liable for special collection of golf course utilization tax)

第四十八条の十八 ゴルフ場利用税については、ゴルフ場の経営者その他の料金を徴収すべき者を特別徴収義務者とし、当該ゴルフ場の利用に対するゴルフ場利用税を徴収させる。

Article 48-18 With respect to golf course utilization tax, the golf course operator or any other person who should collect fees shall be designated as a person liable for special collection and shall be required to collect the golf course utilization tax on the use of said golf course.

- 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、ゴルフ場利用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、当該ゴルフ場利用税を徴収させることができる。

- (2) Notwithstanding the provision of the preceding paragraph, the Governor may, when persons finds it necessary, designate a person who has convenience in collecting golf course utilization tax as a person liable for special collection and have persons collect said golf course utilization tax.

(平元条例三五・全改)

(Totally changed of Ordinance No. 35 of 1989)

(ゴルフ場利用税の申告納入等)

(Declaration and payment of golf course utilization tax, etc.)

第四十八条の十九 ゴルフ場利用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ゴルフ場利用税に係る課税標準の総数及び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 48-19 A person liable for special collection of golf course utilization tax shall, by the last day of each month, submit to the governor a written report of payment, stating the total number of tax bases and the amount of tax to be collected pertaining to the golf course utilization tax from the first day to the last day of the preceding month and other matters deemed necessary by the governor., the taxpayer shall pay the tax in the form of a payment slip.

(平元条例三五・全改)

(Totally changed of Ordinance No. 35 of 1989)

(ゴルフ場利用税の特別徴収義務者としての登録等)

(Registration as a person liable for special collection of golf course utilization tax, etc.)

第四十八条の二十 第四十八条の十八第一項の規定による特別徴収義務者はゴルフ場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る指定を受けた特別徴収義務者は指定を受けた日から五日以内に、その特別徴収すべきゴルフ場利用税に係るゴルフ場ごとに、当該ゴルフ場におけるゴルフ場利用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 48-20 A person liable for special collection pursuant to Article 48-18, paragraph (1) shall apply for registration as a person liable for special collection of golf course utilization tax for each golf course pertaining to the golf course utilization tax to be specially collected by the governor by five days prior to the day on which persons intends to commence operation of the golf course, and a person liable for special collection who has received designation pursuant to paragraph (2) of the same Article shall, within five days from the day of receiving designation, apply for registration as a person liable for special collection of golf course utilization tax for each golf course.

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 written application to be submitted when applying for registration under the preceding paragraph shall include the following matters.

一 特別徴収義務者の住所及び氏名又は名称

(i) Address and name of the person liable for special collection

二 ゴルフ場の所在地及び名称

(ii) Location and name of the golf course

三 ゴルフ場の規模

(iii) Size of golf course

四 ゴルフ場の利用料金

(iv) Golf course fees

五 経営開始年月日

(v) Date of commencement of management

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

3 ゴルフ場利用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おいては、その変更を生じた日から五日以内に、登録事項の変更を申請しなければならない。

(3) A person registered as a person liable for special collection of golf course utilization tax shall, when there is a change in the registered matters, apply for a change in the registered matters within five days from the date of such change.

4 第一項の特別徴収義務者は、当該ゴルフ場の経営を一月以上休止しようとするときは、その時期を定めて、その旨を知事に申告しなければならない。

(4) The person liable for special collection under paragraph (1) shall, when persons intends to suspend the operation of the golf course concerned for one month or longer, specify the timing and report to the governor to that effect.

5 第一項の特別徴収義務者は、当該ゴルフ場の経営を廃止したときは、廃止の日から五日以内に、その旨を知事に申告しなければならない。

(5) The person liable for special collection under paragraph (1) shall, when persons has abolished the operation of the golf course concerned, report to the governor to that effect within five days from the date of abolition.

6 知事は、第一項の申請をした特別徴収義務者に対し、ゴルフ場利用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) The Governor shall issue a certificate to the person liable for special collection who has made the application under paragraph (1), certifying that persons is the person who is obliged to collect the golf course utilization tax.

7 前項の証票の交付を受けた特別徴収義務者は、当該ゴルフ場の公衆に見やすい箇所に、当該証票を掲示するとともに、当該ゴルフ場の等級及び徴収すべきゴルフ場利用税額を表示しなければならない。

(7) The person liable for special collection who has received the certificate set forth in the preceding paragraph shall post the certificate in a publicly visible place on the golf course and indicate the grade of the golf course and the amount of golf course utilization tax to be collected.

(平成条例三五・全改)

(Totally changed of Ordinance No. 35 of 1989)

(ゴルフ場利用税の特別徴収義務者の帳簿の記載義務等)

(Obligations, etc., of persons liable for special collection of golf course utilization tax in the books of account)

第四十八条の二十一 ゴルフ場利用税の特別徴収義務者は、毎日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一月を経過した日から五年間保存しなければならない。

Article 48-21 A person liable for special collection of golf course utilization tax shall enter the following matters in a book every day and preserve said book for five years from the day after one month has elapsed from the day following the last day of the month that includes the day when the use of said book has been completed.

一 利用者の数

(i) Number of users

二 ゴルフ場利用税額

(ii) Golf course utilization tax amount

三 法第七十五条の二又は法第七十五条の三の規定の適用を受ける利用者の数及び利用の区分

(iii) the number of users to whom the provisions of Article 75-2 or Article 75-3 of the Act apply and the category of use

四 第四十八条の十五の二又は第四十八条の十六第二項の規定の適用を受ける利用者の数及び利用の区分

(iv) The number of users to whom the provisions of Article 48-15-2 or Article 48-16, paragraph 2 apply, and the category of use

(平元条例三五・全改、平一五条例九八・平一九条例九二・一部改正)

(Ordinance No. 35 of 1989, fully revised; Ordinance No. 98 of 2003; Ordinance No. 92 of 2007, partially revised)

(ゴルフ場利用税の納税管理人)

(Golf course utilization tax payment administrator)

第四十八条の二十二 ゴルフ場利用税の特別徴収義務者は、都内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合においては、都内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納入に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 48-22 A person liable for special collection of golf course utilization tax who does not have a domicile, residence, office or place of business in Tokyo shall, within 10 days from the day on which it becomes necessary to appoint a tax payment administrator from among persons who have a domicile, etc. in Tokyo, submit a written application for appointment of a tax payment administrator to the governor, or the taxpayer shall apply to the governor and obtain own

approval at least 10 days prior to the date on which it becomes necessary to appoint a person who has a domicile, etc. in Tokyo or a person who has a domicile, etc. outside Tokyo and is convenient for handling all matters concerning the payment of taxes as a tax administrator.

- 2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

- (2) A person who has submitted a tax administrator application form to the governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, in the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the governor to that effect within ten days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the governor to obtain approval by ten days before the date of the change or change.

- 3 前二項の規定にかかわらず、当該特別徴収義務者は、当該特別徴収義務者に係るゴルフ場利用税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

- (3) Notwithstanding the provisions of the preceding two paragraphs, the relevant special collection agent is not required to appoint a tax payment administrator when persons has applied to and obtained a certification from the governor that there is no obstacle to ensuring the collection of golf course utilization tax pertaining to the said special collection agent.

(平元条例三五・全改、平一〇条例七五・平一五条例一二五・一部改正)

(Totally changed of Ordinance No. 35 of 1989; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

(ゴルフ場利用税の納税管理人に係る不申告に関する過料)

(Fines for failure to file a tax return related to the golf course utilization tax administrator)

第四十八条の二十三 前条第三項の認定を受けていないゴルフ場利用税の特別徴収義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 48-23 Where a person liable for special collection of golf course utilization tax who has not

obtained the approval under paragraph (3) of the preceding Article, paragraph (1) or (2) of the same Article, has failed to file a return without justifiable grounds with respect to the tax administrator who is required to file a return pursuant to the provision of paragraph (1) or (2) of the same Article, a fine of not more than 100,000 yen shall be imposed on such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(平元条例三五・全改、平一〇条例七五・平二三条例六二・一部改正)

(Totally changed of Ordinance No. 35 of 1989; Ordinance No. 75 of 1998, Ordinance No. 62 of 2011)

(ゴルフ場利用税の等級等の表示義務違反等に関する罪)

(Crimes related to violation of the obligation to indicate the grade of golf course utilization tax, etc.)

第四十八条の二十四 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 48-24 A person who falls under any of the following items is punished by imprisonment for not more than 1 year or by a fine of not more than 500,000 yen:

一 第四十八条の二十第七項の規定に違反して、当該ゴルフ場の等級又は徴収すべきゴルフ場利用税額について当該ゴルフ場の公衆に見やすい箇所に表示しなかつたとき、又は虚偽の表示をしたとき。

(i) When, in violation of Article 48-20 paragraph (7), failed to indicate in a place easily visible to the public on the golf course the grade of the golf course or the amount of golf course utilization tax to be collected, or made a false indication

二 第四十八条の二十一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、又は同条の規定に違反して五年間帳簿を保存しなかつたとき。

(ii) When failed to make entries or made false entries without justifiable grounds with respect to matters to be entered in the books pursuant to the provisions of Article 48-21, or when failed to preserve the books for five years in violation of the same Article.

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おいては、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) Where a representative of a corporation or an agent, employee or other worker of a corporation or an individual has committed a violation set forth in the preceding paragraph with regard to the business of the corporation or individual, not only the offender shall be punished but also said corporation or individual shall be punished by the fine prescribed in said paragraph.

(平元条例三五・全改、平二三条例六二・令五条例五五・一部改正)

(Totally changed of Ordinance No. 35 of 1989; partial amendment of Ordinance No. 62 of 2011, Ordinance No. 55, 2023)

第七節 削除

Section 7 Deletion

(平九条例六一)

(Ordinance No. 61 of 1997)

第四十九条から第六十四条まで 削除

Articles 49 through 64 Deletion

(平九条例六一)

(Ordinance No. 61 of 1997)

第八節 自動車税

Section 8 Motor Vehicle Tax

(昭二九条例四二・旧第三節繰下、昭三九条例一九〇・旧第六節繰下、平七条例二七・旧第七節繰下)

(Ordinance No. 42 of 1954, former Section 3 carried forward; Ordinance No. 190 of 1964, former Section 6 carried forward; Ordinance No. 27 of 1995, former Section 7 carried forward)

(自動車税の納税義務者等)

(Persons liable for motor vehicle tax, etc.)

第六十五条 自動車税は、自動車(法第一百四十五条第三号に規定する自動車をいう。以下自動車税について同じ。)に対し、当該自動車の取得者に環境性能割によつて、当該自動車の所有者に種別割によつて課する。

Article 65 Motor vehicle tax shall be imposed on motor vehicles (this means a motor vehicle prescribed in Article 145, item (iii) of the Act. Hereinafter the same shall apply to motor vehicle tax) at the environmental excite for those who acquire said motor vehicles and at the category base for the owners of said motor vehicles.

- 2 前項に規定する自動車の取得者には、製造により自動車を取得した自動車製造業者、販売のために自動車を取得した自動車販売業者その他運行(道路運送車両法(昭和二十六年法律第八十五号)第二条第五項に規定する運行をいう。次条第三項及び第四項において同じ。)以外の目的に供するために自動車を取得した者として地方税法施行令第四

十四条の二で定めるものを含まないものとする。

(2) The acquirer of a motor vehicle prescribed in the preceding paragraph shall not include a motor vehicle manufacturer who acquired a motor vehicle through manufacturing, a motor vehicle dealer who acquired a motor vehicle for sale (this means the operation prescribed in Article 2, paragraph (5) of the Road Transport Vehicle Act (Act No. 185 of 1951). The same shall apply in paragraphs (3) and (4) of the following Article), or any other person specified in Article 44-2 of the Order for Enforcement of the Local Tax Act as one who acquired a motor vehicle to use it for purposes other than operation.

3 自動車の所有者が法第四百四十八条第一項の規定により種別割を課することができない者である場合には、第一項の規定にかかわらず、当該自動車の使用者に種別割を課する。

(3) In the event that the owner of a motor vehicle is a person to whom a category base cannot be imposed pursuant to the provisions of Article 148, paragraph (1) of the Act, category base shall be imposed on the user of said motor vehicle, notwithstanding the provisions of paragraph (1).

(平二八条例八二・全改)

(Totally changed of Ordinance No. 82 of 2016)

(自動車税のみなす課税)

(Deemed taxation of motor vehicle tax)

第六十六条 自動車の売買契約において売主が当該自動車の所有権を留保している場合には、自動車税の賦課徴収については、買主を前条第一項に規定する自動車の取得者(以下「自動車の取得者」という。)及び自動車の所有者とみなして、自動車税を課する。

Article 66 In the event that the seller retains ownership of a motor vehicle in a sales contract for a motor vehicle, the buyer shall be deemed to be the acquirer of the motor vehicle prescribed in Paragraph (1) of the preceding Article (hereinafter referred to as the "acquirer of the motor vehicle") for the imposition and collection of the motor vehicle tax.

2 前項の規定の適用を受ける売買契約に係る自動車について、買主の変更があつたときは、新たに買主となる者を自動車の取得者及び自動車の所有者とみなして、自動車税を課する。

(2) When there is a change in the buyer of a motor vehicle pertaining to a sales contract to which the provisions of the preceding paragraph apply, the new buyer shall be deemed to be the acquirer and the owner of the motor vehicle and motor vehicle tax shall be imposed.

3 自動車製造業者、自動車販売業者又は地方税法施行令第四十四条の二に規定する自動車を取得した者(以下この項において「販売業者等」という。)が、その製造により取得した自動車又はその販売のためその他運行以外の目的に供するため取得した自動車について、当該販売業者等が、道路運送車両法第七条第一項に規定する新規登録(以下「新規登録」という。)を受けた場合(当該新規登録前に第一項の規定の適用を受ける売買契

約の締結が行われた場合を除く。)には、当該販売業者等を自動車の取得者とみなして、環境性能割を課する。

(3) An environmental excite quota shall be imposed on new registrations (hereinafter referred to as "new registration") prescribed in paragraph (1) of Article 7 of the Road Transport Vehicle Act by a manufacturer of motor vehicles, a dealer of motor vehicles or a person who has acquired a motor vehicle (hereinafter in this paragraph referred to as "distributor, etc.") prescribed in Article 44-2 of the Order for Enforcement of the Local Tax Act, for a motor vehicle acquired through its manufacture or for its sale or for other purposes than operation (excluding cases where a sales contract to which the provision of paragraph (1) applies has been concluded prior to said new registration), by such dealer, etc., deeming the dealer, etc. as an acquirer of the motor vehicle.

4 法の施行地外で自動車を取得した者が、当該自動車を法の施行地外から都内に持ち込んで運行の用に供した場合には、当該自動車を運行の用に供する者を自動車の取得者とみなして、環境性能割を課する。

(4) When a person who has acquired a motor vehicle outside the place where the Law is in force brings said motor vehicle into Tokyo from outside the place where the Law is in force and uses it for operation, the environmental excite shall be imposed on the person who uses said motor vehicle for operation as if persons were the person who acquired the motor vehicle.

(平二八条例八二・追加)

(Addition of Ordinance No. 82 of 2016)

(種別割の課税免除)

(Exemption from taxation by category base)

第六十七条 種別割は、商品であつて使用しない自動車(道路運送車両法第四条の規定による登録を受けていないものに限る。)に対しては、これを課さない。

Article 67 Category base shall not be imposed on vehicles that are goods and are not used (limited to those that are not registered in accordance with the provisions of Article 4 of the Road Transport Vehicle Act).

(昭六一条例九四・一部改正、平二八条例八二・旧第六十六条繰下・一部改正)

(Partial amendment of Ordinance No. 94 of 1986; partial amendment of Ordinance No. 82 of 2016, the former Article 66 carried forward)

(日本赤十字社の所有する自動車に対する自動車税の非課税の範囲)

(Scope of exemption from motor vehicles tax for vehicles owned by the JRC)

第六十八条 法第百四十八条第二項の規定の適用を受けるべき自動車は、左の各号に掲げるものとする。

Article 68 Motor vehicles to which the provisions of Article 148, paragraph (2) of the Act shall apply shall be those listed in the following items.

一 救急自動車

(i) Emergency vehicles

二 巡回診療の用に供する自動車

(ii) Vehicles used for traveling medical services

三 患者輸送の用に供する自動車

(iii) Vehicles used for patient transportation.

四 血液事業の用に供する自動車

(iv) Vehicles used for blood business

五 救護資材の運搬の用に供する自動車

(v) Vehicles used for transporting relief materials

六 前各号に掲げる自動車に類するもので、知事において必要があると認める自動車

(vi) Vehicles similar to those listed in the preceding items, which are deemed necessary by the governor

(昭三六条例六一・一部改正、平二八条例八二(令元条例四)・旧第六十六条の二繰下・一部改正)

(Partial amendment of Ordinance No. 61 of 1961; Ordinance No. 82 of 2016 (Ordinance No. 4 of 2019), partial amendment of former Article 66-2 carry forward)

(環境性能割の課税標準)

(Tax base for Environmental Excite)

第六十九条 環境性能割の課税標準は、自動車の取得のために通常要する価額として地方税法施行規則第九条の三で定めるところにより算定した金額とする。

Article 69 The tax base of the environmental excite shall be the amount calculated in accordance with Article 9-3 of the Ordinance for Enforcement of the Local Tax Act as the value normally required for the acquisition of a motor vehicle.

(平二八条例八二・追加)

(Addition of Ordinance No. 82 of 2016)

(環境性能割の税率)

(Tax rate for environmental excite)

第七十条 環境性能割の税率は、次の各号に掲げる自動車の区分に応じ、当該各号に定める率とする。

Article 70 The tax rate for the environmental excite shall be the rate specified in each of the following items for the categories of vehicles listed in the respective items.

一 法第一百五十七条第一項(同条第四項又は第五項において準用する場合を含む。)の規定の適用を受ける自動車 百分の一

(i) Motor vehicles to which the provisions of Article 157, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to paragraph (4) or (5) of the said Article) shall apply mutatis mutandis: 1/100

二 法第一百五十七条第二項(同条第四項又は第五項において準用する場合を含む。)の規定の適用を受ける自動車 百分の二

(ii) Motor vehicles to which the provisions of Article 157, paragraph (2) of the Act (including the cases where it is applied mutatis mutandis pursuant to paragraph (4) or (5) of the said Article) shall apply mutatis mutandis: 2/100

三 法第一百五十七条第三項の規定の適用を受ける自動車 百分の三

(iii) Motor vehicles to which the provision of Article 157 paragraph (3) of the Act applies: 3/100
(平二八条例八二・追加、令三条例五四・一部改正)

(Addition of Ordinance No. 82 of 2016; partial amendment of Ordinance No. 54 of 2021)

(環境性能割の徴収の方法)

(Method of collecting the environmental excite fee)

第七十一条 環境性能割の徴収については、申告納付の方法による。

Article 71 Collection of the environmental excite fee shall be made by the method of declaration and payment.

(平二八条例八二・追加)

(Ordinance No. 82 of 2016, addition)

(環境性能割の申告納付)

(Declaration and payment of the environmental excite)

第七十二条 環境性能割の納税義務者は、次の各号に掲げる自動車の区分に応じ、当該各号に定める時又は日までに、環境性能割の課税標準額、環境性能割額その他必要な事項を記載した申告書を知事に提出するとともに、その申告に係る環境性能割額に相当する現金を納付し、又は当該環境性能割額に相当する金額を証紙代金収納計器で当該申告書に表示させる納付の方法により納付しなければならない。

Article 72 A person liable for tax payment for environmental excite premiums shall submit a written declaration stating the tax base amount for environmental excite, the amount of the environmental excite and other necessary matters to the governor according to the categories of vehicles listed in the following items by the time or date specified in each item, and pay the amount equivalent to the amount of the environmental excite pertaining to such declaration in cash or by a payment method that allows the amount equivalent to said amount of the environmental excite to be indicated on said written declaration with a stamp revenue collection meter. (2) The taxpayer shall pay the amount equivalent to the amount of the environmental excite pertaining to the declaration by paying the amount indicated on the declaration by means of a certificate payment collection meter.

一 新規登録を受ける自動車 当該新規登録の時

(i) Motor vehicle to be newly registered: At the time of such new registration

二 道路運送車両法第十三条第一項の規定による移転登録(以下この号及び第八十二条

第一項において「移転登録」という。)を受けるべき自動車 当該移転登録を受けるべき事由があつた日から十五日を経過する日(その日前に当該移転登録を受けたときは、当該移転登録の時)

(ii) Registration of transfer pursuant to the provisions of Article 13 paragraph (1) of the Road Vehicles Act (hereinafter referred to as "transfer registration" in this item and Article 82 paragraph (1)) a motor vehicle to be subjected to a transfer registration (in the case where the transfer registration has been obtained prior to the date of such transfer, at the time of such transfer registration).

三 前二号に掲げる自動車以外の自動車で、道路運送車両法第六十七条第一項の規定による自動車検査証の変更記録を受けるべき自動車 当該変更記録を受けるべき事由があつた日から十五日を経過する日(その日前に当該変更記録を受けたときは、当該変更記録の時)

(iii) Motor vehicles other than those listed in the preceding two items, which are required to have a vehicle inspection certificate of revision record pursuant to Paragraph 1 of Article 67 of the Road Vehicle Act: The day on which 15 days have elapsed from the date of the event that caused the vehicle inspection certificate to be revised (when such revision was made before such date, the time of such revision)

四 前三号に掲げる自動車以外の自動車 当該自動車の取得の日から十五日を経過する日

(iv) Motor vehicles other than those listed in the preceding three items: the day on which 15 days have elapsed from the date of acquisition of said motor vehicle

2 自動車の取得者(環境性能割の納税義務者を除く。以下この項において同じ。)は、前項各号に掲げる区分に応じ、当該各号に定める時又は日までに、当該自動車の取得者が取得した自動車について必要な事項を記載した報告書を知事に提出しなければならない。

(平二八条例八二・追加、令二条例一九・一部改正)

(Ordinance No. 82 of 2016, addition; Ordinance No. 19, 2020, partial amendment)

(環境性能割に係る不申告等に関する過料)

(Fines for non-declaration of environmental excite, etc.)

第七十三条 環境性能割の納税義務者が前条の規定により申告し、又は報告すべき事項について正当な事由がなくて申告又は報告をしなかつた場合には、その者に対し、十万円以下の過料を科する。

Article 73 In the case where a person liable for taxation under the environmental excite has failed to report or file a report on the matters to be reported or filed under the preceding Article without justifiable grounds, a non-penal fine of not more than 100,000 yen shall be imposed on such

person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(平二八条例八二・追加)

(Ordinance No. 82 of 2016, addition)

(譲渡担保財産に対して課する環境性能割の納税義務の免除に係る申告)

(Declaration for exemption from tax liability for the environmental excite to be imposed on the property secured by transfer)

第七十四条 法第百六十四条第二項に規定する申告をする自動車の取得者は、次に掲げる事項を記載した申告書に当該自動車が譲渡担保契約により取得したものであることを証する書類を添付して、遅滞なくこれを知事に提出しなければならない。

Article 74 An acquirer of a motor vehicle who files a declaration as prescribed in Paragraph 2 of Article 164 of the Act shall submit a declaration stating the following matters to the governor without delay, attaching documents proving that the said motor vehicle was acquired under a contract of transfer and security.

一 譲渡担保財産の取得者の住所及び氏名又は名称

(i) Address and name of the acquirer of the transferred collateral property

二 自動車の車名及び型式

(ii) Name and model of the vehicle

三 譲渡担保財産の取得年月日

(iii) Date of acquisition of the transferred collateral property

四 譲渡担保財産を譲渡担保財産の設定者に移転する年月日

(iv) the date of transfer of the transferred secured property to the settlor of the transferred secured property

五 譲渡担保財産の設定者の住所及び氏名又は名称

(v) Address and name of the settlor of the transferred collateral property

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(平二八条例八二・追加)

(Ordinance No. 82 of 2016, addition)

(自動車の返還があつた場合の環境性能割の納税義務の免除に係る申請)

(Application for exemption from the obligation to pay tax on the Environmental excite in the event of the return of a motor vehicle)

第七十五条 法第百六十五条第二項に規定する申請をする者は、次に掲げる事項を記載した申請書を遅滞なく知事に提出しなければならない。

Article 75 A person who files an application prescribed in Article 165, paragraph (2) of the Act shall submit a written application stating the following matters to the governor without delay.

一 自動車の取得者の住所及び氏名又は名称

(i) Address and name of the person acquiring the motor vehicle

二 自動車の取得年月日及び返還年月日

(ii) Date of acquisition and date of return of the motor vehicle

三 自動車の車名及び型式

(iii) Name and model of the vehicle

四 自動車の返還の理由

(iv) Reason for return of the motor vehicle

五 自動車の取得価額及び環境性能割額

(v) Acquisition price and environmental excite amount of a motor vehicle

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(平二八条例八二・追加)

(Ordinance No. 82 of 2016, addition)

(環境性能割の減免)

(Reduction or exemption of environmental excite)

第七十六条 次の各号のいずれかに該当する自動車の取得であつて、知事において必要があると認めるものに対する環境性能割の納税者に対しては、当該環境性能割を減免する。

Article 76 Taxpayers who have paid the environmental excite for the acquisition of a motor vehicle that falls under any of the following items, which the governor deems necessary, shall be exempted from paying the said rate.

一 下肢又は体幹に障害を有し歩行が著しく困難な者その他の規則で定める障害を有する者(以下この条及び第八十五条の五第一項において「下肢等障害者」という。)が取得した自動車又はその者と生計を一にする者(以下この条及び第八十五条の五第一項において「生計を一にする者」という。)が下肢等障害者のために取得した自動車であつて、下肢等障害者が自ら運転するもの又は生計を一にする者が下肢等障害者のた

めに運転するものの取得

二 前号に掲げるもののほか、規則で定める自動車の取得

(ii) In addition to what is listed in the preceding item, acquisition of a motor vehicle as prescribed by regulations

2 前項の規定は、第七十二条第一項の規定によつて税金を払い込むべき日から一月以内に次項の申請があつたものについてこれを適用する。

(2) The provision of the preceding paragraph shall apply to an application set forth in the following paragraph filed within one month from the date on which the tax is to be paid pursuant to the provision of Article 72(1).

3 前二項の規定によつて環境性能割の減免を受けようとする者は、次に掲げる事項を記載した申請書にその事由を証明すべき書類を添付して、これを知事に提出しなければならない。ただし、第一項第一号の自動車の取得について減免を受けようとする者は、身体障害者福祉法(昭和二十四年法律第二百八十三号)第十五条第四項の規定により交付された身体障害者手帳(戦傷病者特別援護法(昭和三十八年法律第百六十八号)第四条の規定により戦傷病者手帳の交付を受けている者で身体障害者手帳の交付を受けていないものにあつては、戦傷病者手帳)その他障害の程度を証する書類で規則で定めるもの(第八十五条の五第二項において「身体障害者手帳等」という。)及び道路交通法(昭和三十五年法律第百五号)第九十二条の規定により交付された運転免許証(第八十五条の五第二項において「運転免許証」という。)を提示しなければならない。

(3) A person who desires to receive a reduction or exemption from the environmental excite pursuant to the provisions of the preceding two paragraphs shall submit to the governor a written application stating the following matters and attaching documents to prove the reason for the application.

一 納税義務者の住所及び氏名又は名称

(i) Address and name of the person liable for taxation

二 自動車の登録番号、種別、用途及び主たる定置場

(ii) Registration number, type, use, and principal fixed location of the vehicle

三 環境性能割の課税標準額及び環境性能割額

(iii) Tax base amount and environmental excite amount

四 減免を受けようとする事由

(iv) Reason for requesting exemption

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

(平二八条例八二・追加)

(Addition of Ordinance No. 82 of 2016)

(種別割の税率)

(Category base rate)

第七十七条 種別割の税率は、次の各号に掲げる自動車の区分に応じ、一台について、それぞれ当該各号に定める額とする。

Article 77 The tax rate for the category base shall be the amount specified in each of the following items for each of the categories of motor vehicles listed in the respective items.

一 乗用車(三輪の小型自動車であるものを除く。)

(i) Passenger cars (excluding those which are small three-wheeled motor vehicles)

イ 営業用

(a) For business use

(1) 総排気量が一リットル以下のもの及び電気自動車(法第百四十九条第一項第一号に規定する電気自動車をいう。以下同じ。) 年額 七千五百円

(1) Those with a total displacement of 1 liter or less and electric vehicles (Electric vehicles as prescribed in Article 149, paragraph (1), item (i) of the Act. The same shall apply hereinafter): 7,500 per year

(2) 総排気量が一リットルを超え、一・五リットル以下のもの 年額 八千五百円

(2) Those with total displacement exceeding 1 liter but not exceeding 1.5 liters: 8,500 yen per year

(3) 総排気量が一・五リットルを超え、二リットル以下のもの 年額 九千五百円

(3) Those with total displacement exceeding 1.5 liters but not exceeding 2 liters: 9,500 yen per year

(4) 総排気量が二リットルを超え、二・五リットル以下のもの 年額 一万三千八百円

(4) Those with total displacement exceeding 2 liters but not exceeding 2.5 liters: 13,800 yen per year

(5) 総排気量が二・五リットルを超え、三リットル以下のもの 年額 一万五千七百円

(5) Those with total displacement exceeding 2.5 liters but not exceeding 3 liters: 15,700 yen per year

(6) 総排気量が三リットルを超え、三・五リットル以下のもの 年額 一万七千九百円

(6) Those with total displacement exceeding 3 liters but not exceeding 3.5 liters: 17,900 yen per year

(7) 総排気量が三・五リットルを超え、四リットル以下のもの 年額 二万五百

円

(7) Those whose total displacement exceeds 3.5 liters but does not exceed 4 liters: 20,500 yen per year

(8) 総排気量が四リットルを超え、四・五リットル以下のもの 年額 二万三千六百円

(8) Those with total displacement exceeding 4 liters but not exceeding 4.5 liters: 23,600 yen per year

(9) 総排気量が四・五リットルを超え、六リットル以下のもの 年額 二万七千二百円

(9) Those with total displacement exceeding 4.5 liters but not exceeding 6 liters: 27,200 yen per year

(10) 総排気量が六リットルを超えるもの 年額 四万七千円

(10) Those whose total displacement exceeds 6 liters: 40,700 yen per year

ロ 自家用

(b) Private use

(1) 総排気量が一リットル以下のもの及び電気自動車 年額 二万五千元

(1) Those with a total displacement of 1 liter or less and electric vehicles: 25,000 yen per year

(2) 総排気量が一リットルを超え、一・五リットル以下のもの 年額 三万五千元

(2) Those with total displacement exceeding 1 liter but not exceeding 1.5 liters: 30,500 yen per year

(3) 総排気量が一・五リットルを超え、二リットル以下のもの 年額 三万六千元

(3) Those with total displacement exceeding 1.5 liters but not exceeding 2 liters: 36,000 yen per year

(4) 総排気量が二リットルを超え、二・五リットル以下のもの 年額 四万三千五百円

(4) Those with total displacement exceeding 2 liters but not exceeding 2.5 liters: 43,500 yen per year

(5) 総排気量が二・五リットルを超え、三リットル以下のもの 年額 五万円

(5) Those with total displacement exceeding 2.5 liters but not exceeding 3 liters: 50,000 yen per year

(6) 総排気量が三リットルを超え、三・五リットル以下のもの 年額 五万七千元

(6) Those with total displacement exceeding 3 liters but not exceeding 3.5 liters: 57,000 yen

per year

- (7) 総排気量が三・五リットルを超え、四リットル以下のもの 年額 六万五千五百円

(7) Those with total displacement exceeding 3.5 liters but not exceeding 4 liters: 65,500 yen per year

- (8) 総排気量が四リットルを超え、四・五リットル以下のもの 年額 七万五千五百円

(8) Those with total displacement exceeding 4 liters but not exceeding 4.5 liters: 75,500 yen per year

- (9) 総排気量が四・五リットルを超え、六リットル以下のもの 年額 八万七千円

(9) Those with total displacement exceeding 4.5 liters but not exceeding 6 liters: 87,000 yen per year

- (10) 総排気量が六リットルを超えるもの 年額 十一万円

(10) Items with total displacement exceeding 6 liters: 110,000 yen per year

二 トラック(三輪の小型自動車であるものを除く。)

(ii) Trucks (excluding those that are three-wheeled small motor vehicles)

イ 営業用(けん引自動車であるもの及び被けん引自動車であるものを除く。)

(a) For business use (excluding those that are towing vehicles and those that are towed vehicles)

- (1) 最大積載量が一トン以下のもの 年額 六千五百円

(1) Those with a maximum loading capacity of 1 ton or less: 6,500 yen per year

- (2) 最大積載量が一トンを超え、二トン以下のもの 年額 九千円

(2) Those with a maximum loading capacity exceeding 1 ton but not exceeding 2 tons: 9,000 yen per year

- (3) 最大積載量が二トンを超え、三トン以下のもの 年額 一万二千元

(3) Those with a maximum loading capacity exceeding 2 tons but not exceeding 3 tons: 12,000 yen per year

- (4) 最大積載量が三トンを超え、四トン以下のもの 年額 一万五千元

(4) Those with a maximum loading capacity exceeding 3 tons but not exceeding 4 tons: 15,000 yen per year

- (5) 最大積載量が四トンを超え、五トン以下のもの 年額 一万八千五百円

(5) Those with a maximum loading capacity exceeding 4 tons but not exceeding 5 tons: 18,500 yen per year

- (6) 最大積載量が五トンを超え、六トン以下のもの 年額 二万二千元

(6) Those with a maximum loading capacity exceeding 5 tons but not exceeding 6 tons:

22,000 yen per year

(7) 最大積載量が六トンを超え、七トン以下のもの 年額 二万五千五百円

(7) Those with a maximum loading capacity exceeding 6 tons but not exceeding 7 tons:

25,500 yen per year

(8) 最大積載量が七トンを超え、八トン以下のもの 年額 二万九千五百円

(8) Those with a maximum loading capacity exceeding 7 tons but not exceeding 8 tons:

29,500 yen per year

(9) 最大積載量が八トンを超えるもの 年額 二万九千五百円に最大積載量が八トンを超える部分一トンまでごとに四千七百元を加算した額

(9) Those whose maximum loading capacity exceeds 8 tons: 29,500 yen per year plus 4,700 yen for each additional ton over the maximum loading capacity of 8 tons

ロ 自家用(けん引自動車であるもの及び被けん引自動車であるものを除く。)

(b) Private use (excluding those that are towing vehicles and those that are towed vehicles)

(2) Those with a maximum loading capacity exceeding 1 ton but not exceeding 2 tons: 11,500 yen per year

(1) 最大積載量が一トン以下のもの 年額 八千円

(1) Those with a maximum loading capacity of 1 ton or less: 8,000 yen per year

(2) 最大積載量が一トンを超え、二トン以下のもの 年額 一万一千五百円

(2) Those with a maximum loading capacity exceeding 1 ton but not exceeding 2 tons:

11,500 yen per year

(3) 最大積載量が二トンを超え、三トン以下のもの 年額 一万六千円

(3) Those with a maximum loading capacity exceeding two tons but not exceeding 3 tons:

16,000 yen per year

(4) 最大積載量が三トンを超え、四トン以下のもの 年額 二万五百円

(4) Those with a maximum loading capacity exceeding 3 tons but not exceeding 4 tons:

20,500 yen per year

(5) 最大積載量が四トンを超え、五トン以下のもの 年額 二万五千五百円

(5) Those with a maximum loading capacity exceeding 4 tons but not exceeding 5 tons:

25,500 yen per year

(6) 最大積載量が五トンを超え、六トン以下のもの 年額 三万円

(6) Those with a maximum loading capacity exceeding 5 tons but not exceeding 6 tons:

30,000 yen per year

(7) 最大積載量が六トンを超え、七トン以下のもの 年額 三万五千円

(7) Those with a maximum loading capacity exceeding 6 tons but not exceeding 7 tons:

35,000 yen per year

(8) 最大積載量が七トンを超え、八トン以下のもの 年額 四万五百円

(8) Those with a maximum loading capacity exceeding 7 tons but not exceeding 8 tons:
40,500 yen per year

(9) 最大積載量が八トンを超えるもの 年額 四万五百円に最大積載量が八トン
を超える部分一トンまでごとに六千三百円を加算した額

(9) Those whose maximum loading capacity exceeds 8 tons: 40,500 yen per year plus 6,300
yen for each additional ton over the maximum loading capacity of 8 tons

ハ けん引自動車

(c) Towing vehicles

(1) 営業用

(1) For business use

(i) 小型自動車であるもの 年額 七千五百円

(i) Small motor vehicles: 7,500 yen per year

(ii) 普通自動車であるもの 年額 一万五千円

(ii) Ordinary motor vehicles: 15,100 yen per year

(2) 自家用

(2) Private use

(i) 小型自動車であるもの 年額 一万二千円

(i) Small motor vehicles: 10,200 yen per year

(ii) 普通自動車であるもの 年額 二万六千円

(ii) Ordinary motor vehicles: 20,600 yen per year

ニ 被けん引自動車

(d) Motor vehicle to be driven

(1) 営業用

(1) For business use

(i) 小型自動車であるもの 年額 三千九百円

(i) Small motor vehicles: 3,900 yen per year

(ii) 普通自動車であるもので最大積載量が八トン以下のもの 年額 七千五百
円

(ii) A standard-sized motor vehicle with a maximum loading capacity of 8 tons or less:
7,500 yen per year

(iii) 普通自動車であるもので最大積載量が八トンを超えるもの 年額 七千五
百円に最大積載量が八トンを超える部分一トンまでごとに三千八百円を加算し
た額

(iii) A regular vehicle with a maximum loading capacity exceeding 8 tons: 7,500 yen per
year plus 3,800 yen for each additional ton over the maximum loading capacity of 8
tons

(2) 自家用

(2) Private use

(i) 小型自動車であるもの 年額 五千三百円

(i) Small motor vehicles: 5,300 yen per year

(ii) 普通自動車であるもので最大積載量が八トン以下のもの 年額 一万二百円

(ii) A standard-sized automobile with a maximum loading capacity of 8 tons or less: 10,200 yen per year

(iii) 普通自動車であるもので最大積載量が八トンを超えるもの 年額 一万二百円に最大積載量が八トンを超える部分一トンまでごとに五千百円を加算した額

(iii) A regular motor vehicle with a maximum loading capacity exceeding 8 tons: 10,200 yen per year plus 5,100 yen for each additional ton over the maximum loading capacity of 8 tons

三 バス(三輪の小型自動車であるものを除く。以下この号において同じ。)

(iii) Buses (excluding those that are three-wheeled small motor vehicles. The same shall apply hereinafter in this item)

イ 営業用

(a) For business use

(1) 一般乗合用バス(道路運送法(昭和二十六年法律第百八十三号)第五条第一項第三号に規定する路線定期運行の用に供するバスをいう。以下この項及び附則第七条において同じ。)

(1) General passenger buses (meaning buses used for scheduled route services as prescribed in Article 5, paragraph (1), item (iii) of the Road Transportation Act (Act No. 183 of 1951). The same shall apply hereinafter in this paragraph and Article 7 of the Supplementary Provisions)

(i) 乗車定員が三十人以下のもの 年額 一万二千元

(i) Those with a capacity of 30 passengers or less: 12,000 yen per year

(ii) 乗車定員が三十人を超え、四十人以下のもの 年額 一万四千五百円

(ii) Those with a capacity exceeding 30 but not exceeding 40 passengers: 14,500 yen per year

(iii) 乗車定員が四十人を超え、五十人以下のもの 年額 一万七千五百円

(iii) Those with a capacity of more than 40 but not more than 50 passengers: 17,500 yen per year

(iv) 乗車定員が五十人を超え、六十人以下のもの 年額 二万円

(iv) Those with a capacity exceeding 50 but not exceeding 60 passengers: 20,000 yen per

year

(v) 乗車定員が六十人を超え、七十人以下のもの 年額 二万二千五百円

(v) Those with a capacity of more than 60 but not more than 70 passengers: 22,500 yen per year

(vi) 乗車定員が七十人を超え、八十人以下のもの 年額 二万五千五百円

(vi) Those with a capacity exceeding 70 but not exceeding 80 passengers: 25,500 yen per year

(vii) 乗車定員が八十人を超えるもの 年額 二万九千円

(vii) Those with a capacity exceeding 80 passengers: 29,000 yen per year

(2) 一般乗合用バス以外のバス

(2) Buses other than general passenger buses

(i) 乗車定員が三十人以下のもの 年額 二万六千五百円

(i) Those with a capacity of 30 passengers or less: 26,500 yen per year

(ii) 乗車定員が三十人を超え、四十人以下のもの 年額 三万二千元

(ii) Those with a capacity of more than 30 but not more than 40 passengers: 32,000 yen per year

(iii) 乗車定員が四十人を超え、五十人以下のもの 年額 三万八千円

(iii) Those with a capacity exceeding 40 but not exceeding 50 passengers: 38,000 yen per year

(iv) 乗車定員が五十人を超え、六十人以下のもの 年額 四万四千元

(iv) Those with a capacity exceeding 50 but not more than 60 passengers: 44,000 yen per year

(v) 乗車定員が六十人を超え、七十人以下のもの 年額 五万五百円

(v) Those with a capacity of more than 60 but not more than 70 passengers: 50,500 yen per year

(vi) 乗車定員が七十人を超え、八十人以下のもの 年額 五万七千円

(vi) Those with a passenger capacity exceeding 70 but not exceeding 80 passengers: 57,000 yen per year

(vii) 乗車定員が八十人を超えるもの 年額 六万四千円

(vii) Those with a capacity exceeding 80 passengers: 64,000 yen per year

ロ 自家用

(b) Private use

(1) 乗車定員が三十人以下のもの 年額 三万三千元

(1) Those with a passenger capacity of 30 passengers or less: 33,000 yen per year

(2) 乗車定員が三十人を超え、四十人以下のもの 年額 四万一千円

(2) Those with a capacity exceeding 30 but not exceeding 40 passengers: 41,000 yen per

year

(3) 乗車定員が四十人を超え、五十人以下のもの 年額 四万九千円

(3) Those with a capacity exceeding 40 but not exceeding 50 passengers: 49,000 yen per year

(4) 乗車定員が五十人を超え、六十人以下のもの 年額 五万七千円

(4) Those with a capacity of more than 50 but not more than 60 passengers: 57,000 yen per year

(5) 乗車定員が六十人を超え、七十人以下のもの 年額 六万五千五百円

(5) Those with a capacity exceeding 60 but not exceeding 70 passengers: 65,500 yen per year

(6) 乗車定員が七十人を超え、八十人以下のもの 年額 七万四千円

(6) Those with a capacity of more than 70 but not more than 80 passengers: 74,000 yen per year

(7) 乗車定員が八十人を超えるもの 年額 八万三千円

(7) Those with a capacity exceeding 80 passengers: 83,000 yen per year

四 三輪の小型自動車

(iv) Three-wheeled small motor vehicles

イ 営業用 年額 四千五百円

(a) For business use: 4,500 yen per year

ロ 自家用 年額 六千円

(b) Private use: 6,000 yen per year

- 2 前項第二号に掲げる自動車のうち最大乗車定員が四人以上であるものの所有に対して課する種別割の税率は、同項の規定にかかわらず、同号に定める額に、次の各号の区分に応じ当該各号に定める額を、それぞれ加算した額とする。

- (2) Notwithstanding the provisions of the preceding paragraph, the tax rate of the category base rate imposed on the ownership of vehicles listed in item (ii) of the preceding paragraph that have a maximum seating capacity of four or more shall be the amount specified in the same item plus the amount specified in each of the following items according to the category base of the following items.

一 営業用

(i) For business use

イ 総排気量が一リットル以下のもの及び電気自動車 三千七百円

(a) Those with a total displacement of 1 liter or less and electric vehicles: 3,700 yen

ロ 総排気量が一リットルを超え、一・五リットル以下のもの 四千七百円

(b) Those with total displacement exceeding 1 liter but not exceeding 1.5 liters: 4,700 yen

ハ 総排気量が一・五リットルを超えるもの 六千三百円

(c) Those whose total displacement exceeds 1.5 liters: 6,300 yen

二 自家用

(ii) Private use

イ 総排気量が一リットル以下のもの及び電気自動車 五千二百円

(a) Those with a total displacement of 11 liter or less and electric vehicles: 5,200 yen

ロ 総排気量が一リットルを超え、一・五リットル以下のもの 六千三百円

(b) Those with a total displacement of over 1 liter but not exceeding 1.5 liters: 6,300 yen

ハ 総排気量が一・五リットルを超えるもの 八千円

(c) Those with total displacement exceeds 1.5 liters 8,000 yen

- 3 ローター・エンジンを搭載している自動車に対する前二項の規定の適用については、第一項第一号及び前項中「総排気量」とあるのは、「総容積(エンジンの単室容積にローター数を乗じて得た数値)に一・五を乗じて計算した数値」とする。

- (3) With respect to the application of the provisions of the preceding two paragraphs to vehicles equipped with rotary engines, the term "total displacement" in paragraph (1), item (i) and the preceding paragraph shall be replaced with "the figure calculated by multiplying the total volume (the figure obtained by multiplying the single chamber volume of the engine by the number of rotors) by 1.5".

- 4 特種用途自動車の所有に対して課する種別割についての第一項の税率の適用は、規則で定めるところによる。

- (4) The application of the tax rates in paragraph (1) with respect to the category base rates to be imposed on the ownership of special-purpose motor vehicles shall be as prescribed in the Rules.

- 5 自動車の使用に対して課する種別割の税率は、前各項の規定により自動車の所有に対して課する税率の七割に相当する額とする。

- (5) The rate of tax by category base imposed on the use of a motor vehicle shall be an amount equivalent to 70% of the tax rate imposed on the ownership of a motor vehicle pursuant to the preceding paragraphs.

- 6 学校教育法(昭和二十二年法律第二十六号)第一条に規定する学校が所有し、かつ、専ら当該学校の学生、生徒、児童又は幼児の通学の用に供するバス(附則第七条において「スクールバス」という。)の所有に対して課する種別割の税率は、第一項第三号ロの規定にかかわらず、同号イ(1)に定める額とする。

- (6) Notwithstanding the provisions of paragraph (1), item (iii)(b), the tax rate by category base imposed on the ownership of buses owned by schools (referred to as "school bus" in Article 7 of the Supplementary Provisions) provided for in Article 1 of the School Education Act (Act No. 26 of 1947) and used exclusively for the transportation of students, pupils, children or infants to school shall be the amount specified in (a)(1) of the same item.

(平一三条例一〇四・全改、平一九条例二五・平二〇条例七八・平二一条例一

九・平二六条例一〇一・一部改正、平二八条例八二・旧第六十七条繰下・一部改正、令元条例四・一部改正)

(Totally changed of Ordinance No. 104 of 2001; partial amendment of Ordinance No. 25 of 2007, Ordinance No. 78 of 2008, Ordinance No. 19 of 2009, Ordinance No. 101 of 2014; partial amendment of Ordinance No. 82 of 2016, former Article 67, carried forward; partial amendment of Ordinance No. 4 of 2019

(種別割の賦課期日)

(Due date of assessment for category base)

第七十八条 種別割の賦課期日は、四月一日とする。

Article 78 The date of assessment of the category base shall be April 1.

(平二八条例八二・旧第六十八条繰下・一部改正)

(Partial amendment of Ordinance No. 82 of 2016, former Article 68 was carried forward,

(種別割の納期)

(Due date for category base)

第七十九条 種別割の納期は、五月一日から同月三十一日までとする。

Article 79 The due date of the category base shall be from May 1 to the 31th of the same month.

2 賦課期日後に納税義務が発生し、若しくは消滅した場合又は課税漏れその他特別の事情がある場合の普通徴収に係る当該種別割の納期は、納税通知書に定めるところによる。

(2) In the case where a tax liability arises or ceases to exist after the date of assessment, or where there is a tax leakage or other special circumstances, the due date of that category base of installment for ordinary collection shall be as specified in the tax notice.

(昭二九条例四二・昭三八条例五四・昭四〇条例七〇・昭四八条例六四・一部改正、平二八条例八二・旧六十九条繰下・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 54 of 1963, Ordinance No. 70 of 1965, Ordinance No. 64 of 1973; partial amendment of Ordinance No. 82 of 2016, Carried over former Article 69)

(種別割の徴収の方法)

(Method of collecting the category base)

第八十条 種別割の徴収は、普通徴収の方法による。

Article 80 The collection of the category base shall be made by the ordinary method of collection.

2 新規登録の申請があつた自動車について法第百七十七条の十第一項の規定により課する種別割の徴収については、同項の賦課期日後翌年二月末日までの間に納税義務が発生した場合に限り、前項の規定にかかわらず、証紙徴収の方法による。

(2) Notwithstanding the provisions of the preceding paragraph, with respect to the collection of the category base imposed pursuant to Article 177-10, Paragraph (1) of the Act with respect to a

motor vehicle for which an application for new registration has been filed, the method of collection by stamps shall apply only when the tax liability arises during the period from the assessment date of the same paragraph to the last day of February of the following year.

- 3 前項の規定による種別割の証紙徴収については、納税者が新規登録の申請をした際第八十二条の規定により提出する申告書に法第一百七十七条の十第一項の規定により課する種別割額に相当する現金の納付を受けた後規則で定める納税済印を押すことによつて行うものとする。

- (3) The collection of documentary stamps for the category base rate under the preceding paragraph shall be conducted by affixing a tax payment stamp specified by the Rules after receiving payment of cash equivalent to the amount of the category base rate imposed pursuant to Article 177-10, paragraph (1) of the Act on the tax return form submitted by the taxpayer pursuant to Article 82 when persons files an application for new registration.

(昭四〇条例七〇・追加、昭四四条例一二六・昭四八条例六四・昭六一条例九四・平一七条例一三七・平一七条例一〇七(平一七条例一三七)・平一八条例九四・一部改正、平二八条例八二・旧第七十一条の三繰下・一部改正)

(Addition of Ordinance No. 70 of 1965; partial amendment of Ordinance No. 126 of 1969, Ordinance No. 64 of 1973, Ordinance No. 94 of 1986, Ordinance No. 137 of 2005, Ordinance No. 107 of 2005 (Ordinance No. 137 of 2005), Ordinance No. 94 of 2006; partial amendment of Ordinance No.82 of 2016, former Article 71-3 carried over)

(種別割の徴収の方法の特例)

(Special exception to the method of collection of category base)

第八十一条 納税者が情報通信技術を活用した行政の推進等に関する法律(平成十四年法律第百五十一号)第六条第一項の規定により同項に規定する電子情報処理組織を使用して新規登録の申請を行い、併せて法第七百四十七条の二第一項の規定により法第七百六十二条第一号に規定する地方税関係手続用電子情報処理組織を使用し、かつ、地方税共同機構を経由して、次条第一項の規定による申告書の提出を行うときは、前条第二項及び第三項の規定にかかわらず、当該納税者が当該登録の申請をした際に、当該登録の申請に係る自動車に対して課する種別割を地方税法施行規則第九条の十六で定める方法により徴収する。

Article 81 Where a taxpayer files an application for new registration pursuant to the provision of Article 6, paragraph (1) of the Act on the Promotion of Administrative Affairs Through the Use of Information and Communications Technology (Act No. 151 of 2002) using an electronic data processing system prescribed in Article 6, paragraph (1) of the said Act, and also files an application for new registration pursuant to the provision of Article 767-2, paragraph (1) of the Act, using an electronic data processing system for procedures related to local taxes prescribed in Article 762(i) of the Act pursuant to the provision of Article 747-2, paragraph (1) of the Act, the

taxpayer shall file an application for registration with the Local Tax Administration Agency. Notwithstanding the provisions of paragraphs (2) and (3) of the preceding Article, when a taxpayer files an application for registration using an electronic data processing system for tax-related procedures and submits a tax return pursuant to the provision of paragraph (1) of the following Article via the Local Tax Common Agency, the category base imposed on the automobile to which the application for registration pertains shall be calculated by the method specified by Article 9-16 of the Ordinance for Enforcement of the Local Tax Act.

(平一七条例一三七・追加、平一八条例九四・平三一条例五二・一部改正、平二八条例八二・旧第七十一条の四繰下・一部改正、令二条例一九・一部改正)

(Addition of Ordinance No. 137 of 2005; partial amendment of Ordinance No. 94 of 2006, Ordinance No. 52 of 2019; partial amendment of Ordinance No. 82 of 2016, former Article 71-4 carry forward; partial amendment of Ordinance No. 19 of 2020)

(種別割の賦課徴収に関する申告義務)

(Obligation to report on the assessment and collection of category base)

第八十二条 種別割の納税義務者は、次の各号のいずれかに該当する場合は、規則で定める場合を除き、その該当する事実が発生した日から七日以内に、種別割の賦課徴収に関し必要な事項を記載した申告書を知事に提出しなければならない。この場合において、その該当する事実が発生した日から七日以内に新規登録、道路運送車両法第十二条第一項に規定する変更登録又は移転登録の申請をするときは、その申請をした際に、種別割の賦課徴収に関し必要な事項を記載した申告書を知事に提出しなければならない。

Article 82 In cases falling under any of the following items, a person liable to pay tax by category base shall, except as otherwise provided by rules, submit to the Governor a written report stating the necessary matters concerning the levy and collection of the tax by category within seven days from the day on which the relevant fact has occurred. In this case, when an application for new registration, registration of change prescribed in Article 12, paragraph (1) of the Road Transportation Vehicle Act or registration of transfer is filed within seven days from the date of occurrence of such applicable fact, a written declaration stating the necessary matters concerning the levy and collection of category base shall be submitted to the governor at the time of filing such application.

一 自動車(第六十七条の規定の適用があるものを除く。)を取得したとき。

(ii) When a person has acquired a motor vehicle (excluding those to which the provisions of Article 67 apply).

二 自動車が第六十七条及び第六十八条の規定の適用を受けなくなつたとき。

(ii) Where a motor vehicle has ceased to be subject to the provisions of Articles 67 and 68.

三 自動車を運行の用に供することをやめたとき。

(iii) When a motor vehicle ceases to be used for operation.

四 自動車を滅失し、解体し(整備又は改造のために解体した場合を除く。)、又は自動車としての用途を廃止したとき。

(iv) When a motor vehicle has been lost, dismantled (except when dismantled for the purpose of maintenance or alteration) or when the use of a motor vehicle is discontinued.

五 第六十五条第三項に規定する使用者となつたとき、又は使用者でなくなつたとき。

(v) When persons has become or ceased to be an employer as provided in Article 65, paragraph 3.

六 自動車の主たる定置場が都内に所在することとなつたとき、又は所在しないこととなつたとき。

(vi) When the principal place of parking of a motor vehicle has become or ceased to be located in Tokyo.

2 種別割の納税義務者が前項に規定する申告書を提出した後において、その申告書に記載した事項に異動を生じた場合は、同項の例により申告書を知事に提出しなければならない。

(2) If, after the person liable for category base has submitted the return form prescribed in the preceding paragraph, there has been a change in the matters stated in the return form, persons shall submit the return form to the governor as prescribed in the same paragraph.

(昭四〇条例七〇・全改、昭四四条例一二六・昭五一条例六九・昭五四条例三〇・昭六一条例九四・平一三条例一〇四・平一七条例一〇七・一部改正、平二八条例八二・旧第七十二条繰下・一部改正)

(Totally changed of Ordinance No. 70 of 1965; partial amendment of Ordinance No. 126 of 1969, Ordinance No. 69 of 1976, Ordinance No. 30 of 1979, Ordinance No. 94 of 1986, Ordinance No. 104 of 2001, Ordinance No. 107 of 2005; partial amendment of Ordinance No. 82 of 2016, former Article 72, carried over)

(自動車の売主の報告義務)

(Reporting Obligations of Sellers of Motor Vehicles)

第八十三条 法第一百四十七条第一項に規定する自動車の売主は、知事から当該自動車の買主の住所又は居所が不明であることを理由として請求があつた場合には、知事の指定する期日までに、次に掲げる事項を知事に報告しなければならない。

Article 83 When the seller of a motor vehicle prescribed in Article 147, paragraph (1) of the Act is requested by the Governor on the grounds that the domicile or residence of the buyer of said motor vehicle is unknown, persons shall report the following matters to the Governor by the date designated by the Governor.

一 当該自動車の買主の住所若しくは居所又は所在地及び氏名又は名称

(i) The domicile or residence or location and the name or title of the purchaser of the motor vehicle

二 当該自動車の買主の勤務先又は事務所若しくは事業所の所在地及び名称

(ii) Location and name of the place of work or office or place of business of the buyer of the motor vehicle

三 当該自動車の賦払金の支払場所及び支払方法

(iii) The place and method of payment of the installment payment for said motor vehicle

四 当該自動車の所有権を買主へ移転する旨の通知の発送の有無

(iv) Whether or not a notice of transfer of ownership of the automobile to the buyer has been sent

五 当該自動車の占有の有無

(v) Whether or not the vehicle is occupied

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

2 前項に規定する期日は、特別の事情がある場合を除き、知事の請求の日から四十日を経過する日とするものとする。

(2) The date prescribed in the preceding paragraph shall be the date on which forty days have elapsed from the date of the Governor's request, except in cases of special circumstances.

(昭五一条例六九・追加、平二八条例八二・旧第七十二条の二繰下・一部改正)

(Addition of Ordinance No. 69 of 1976; partial amendment of Ordinance No. 82 of 2016, former Article 72-2 carried forward)

(種別割に係る不申告等に関する過料)

(Fines for non-declaration of category base)

第八十四条 種別割の納税義務者又は法第百四十七条第一項に規定する自動車の売主が前二条の規定によつて申告し、又は報告すべき事項について正当な事由がなくて申告又は報告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 84 In the event that a person liable to pay tax by type or the seller of a motor vehicle prescribed in Article 147, paragraph (1) of the Act fails to report or report the matters to be reported or reported pursuant to the provisions of the preceding two Articles without justifiable reason, such person shall be liable to a civil fine of not more than 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭三九条例一三七・昭五一条例六九・平二三条例六二・一部改正、平二八条例八二・旧第七十三条繰下・一部改正)

(Partial amendment of Ordinance No. 137 of 1964, Ordinance No. 69 of 1976, Ordinance No. 62 of 2011; partial amendment of Ordinance No. 82 of 2016, former Article 73 carry forward)

(種別割の第二次納税義務に係る納付義務の免除に係る申告)

(Declaration for exemption from payment obligation for the second tax payment obligation by category base)

第八十五条 法第十一条の九第三項に規定する申告をする者は、次の各号に掲げる事項を記載した申告書に納付の義務の免除を必要とする理由を証明する書類を添えて、遅滞なく知事に提出しなければならない。

Article 85 A person who files a return prescribed in Article 11-9, paragraph (3) of the Act shall submit a written return stating the matters listed in the following items to the governor without delay, together with documents proving the reason why persons needs exemption from the obligation to pay.

一 自動車の売主の住所及び氏名又は名称

(i) Address and name of the seller of the automobile

二 自動車の買主の住所及び氏名又は名称

(ii) Address and name of the purchaser of the motor vehicle

三 自動車の登録番号

(iii) Vehicle registration number

四 売買代金の入金状況及び未収の事実が発生した年月日

(iv) Status of receipt of purchase and sale proceeds and the date on which the fact of non-payment occurred

五 第二次納税義務に係る徴収金の額

(v) Amount of the collection on the second tax liability

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(昭五一条例六九・全改、平二八条例八二・旧第七十四条繰下・一部改正)

(Totally changed of Ordinance No. 69 of 1976; partial amendment of Ordinance No. 82 of 2016, former Article 74 carried forward)

(種別割の納税管理人)

(Tax administrator for the tax payment by category base)

第八十五条の二 種別割の納税義務者は、都内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合においては、都内に住所等を有する

者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 85-2 In the case where a person liable for tax under the category base does not have a domicile, residence, office or place of business in Tokyo (hereinafter referred to as "address, etc." in this Article), persons shall appoint a tax payment administrator from among persons having a domicile, etc. in Tokyo and submit a written application to the Governor within 10 days from the date on which it becomes necessary to appoint such a tax payment administrator, or shall appoint a person having a domicile, etc. outside Tokyo who is convenient for handling all matters concerning tax payments as a tax payment administrator.

2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator application form to the Governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, in the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the governor to that effect within 10 days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the governor to obtain approval by 10 days before the date of the change or change.

3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る種別割の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, the said taxpayer is not required to appoint a tax payment administrator when persons has applied to and obtained a certification from the Governor that there is no obstacle to ensuring the collection of the category base for the said taxpayer.

(昭四六条例一〇三・昭五九条例一二一・昭六一条例九四・平一〇条例七五・平

一五条例一二五・一部改正、平二八条例八二・旧第七十九条繰下・一部改正)

(Partial amendment of Ordinance No. 103 of 1971, Ordinance No. 121 of 1984,

Ordinance No. 94 of 1986, Ordinance No. 75 of 1998, Ordinance No. 125 of 2003; partial amendment of Ordinance No. 82 of 2016, former Article 79 carried forward)

(種別割の納税管理人に係る不申告に関する過料)

(Fines for failure to report tax payments to the tax administrator by category base)

第八十五条の三 前条第三項の認定を受けていない種別割の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 85-3 Where a taxpayer liable for tax by category base who has not obtained the approval under paragraph (3) of the preceding Article and has not obtained the approval under paragraph (1) or (2) of the said Article has failed to file a return without justifiable grounds with the tax administrator who is required to file a return under paragraph (1) or (2) of the said Article, the said person shall be liable to a civil fine not exceeding 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(平一〇条例七五・平二三条例六二・一部改正、平二八条例八二・旧第八十条繰下・一部改正)

(Partial amendment of Ordinance No. 75 of 1998, Ordinance No. 62 of 2011; partial amendment of Ordinance No. 82 of 2016, former Article 80 carried forward)

(種別割の減免)

(Reduction or exemption of category base)

第八十五条の四 公益のため直接専用する自動車その他規則で定める自動車であつて知事において必要があると認めるものに対する種別割の納税者に対しては、その申請によつて種別割を減免する。

Article 85-4 Taxpayers who pay tax by category for motor vehicles directly dedicated for the public interest or other motor vehicles specified by the rules and deemed necessary by the governor shall be exempted from paying tax by category base upon application by the taxpayer.

2 前項の規定は、普通徴収に係る種別割にあつては、当該年度の納期限までに次項の申

請があつたものについて、証紙徴収又は第八十一条の規定による徴収に係る種別割にあつては、法第七十七條の十一第四項又は第七十七條の十二の規定によつて税金を払い込むべき日から一月以内に次項の申請があつたものについてこれを適用する。

- (2) The provision of the preceding paragraph shall apply, in the case of a category base pertaining to ordinary collection, to an application set forth in the next paragraph filed by the due date of payment for the relevant fiscal year, and in the case of a category base pertaining to collection by stamps or pursuant to Article 81, to an application filed within one month from the date on which the tax is payable pursuant to Article 177-11, paragraph (4) or 177-12 of the Act. This shall apply to the application set forth in the next paragraph.

- 3 前二項の規定によつて種別割の減免を受けようとする者は、次に掲げる事項を記載した申請書を知事に提出しなければならない。

- (3) A person who intends to receive a reduction or exemption of category base pursuant to the provisions of the preceding two paragraphs shall submit a written application to the Governor stating the following matters.

一 年度及び種別割額

(i) Fiscal year and category base amount

二 納税義務者の住所及び氏名又は名称

(ii) Address and name of the person liable for taxation

三 自動車の種別、用途及び車名

(iii) Type, use and name of the vehicle

四 総排気量及び最大積載量又は乗車定員

(iv) Total displacement and maximum loading capacity or passenger capacity

五 主たる定置場

(v) Principal fixed place of business

六 自動車登録番号

(vi) Vehicle registration number

七 減免を受けようとする事由

(vii) Reason for requesting exemption

八 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

(viii) Other matters deemed necessary by the governor in addition to those listed in the preceding items

- 4 第一項の規定によつて種別割の減免を受けた者は、その事由がやんだ場合においては、直ちに、その旨を知事に申告しなければならない。

- (4) A person who has received a reduction or exemption of category base pursuant to the provisions of paragraph (1) shall immediately report to the G

- (5) overnorn when the reason for such reduction or exemption ceases.

(昭二九条例四二・昭三三条例五五・昭四〇条例七〇・昭四九条例五九・昭五〇条例五四・昭五二条例四三・昭五四条例三〇・昭五五条例六六・平一三条例一〇四・平一七条例一三七・平二〇条例八二・平二一条例一九・一部改正、平二八条例八二・旧第八十二条繰下・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 55 of 1958, Ordinance No. 70 of 1965, Ordinance No. 59 of 1974, Ordinance No. 54 of 1975, Ordinance No. 43 of 1977, Ordinance No. 30 of 1979, Ordinance No. 66 of 1980, Ordinance No. 104 of 2001, Ordinance No. 137 of 2005, Ordinance No. 82 of 2008, Ordinance No. 19 of 2009,; partial amendment of Ordinance No. 82 of 2016, former Article 82 carried forward)

第八十五条の五 下肢等障害者が所有する自動車又は生計を一にする者が下肢等障害者のために所有する自動車で、下肢等障害者が自ら運転するもの又は生計を一にする者が下肢等障害者のために運転するものであつて、知事において必要があると認めるもの限り、その者の申請によつて種別割を減免する。

Article 85-5 A motor vehicle owned by a person with a disability of a lower limb etc. or a motor vehicle owned by a person who makes a living for a person with a disability of a lower limb etc. and driven by the person with a disability of a lower limb etc. oneself or by a person who makes a living for the person with a disability of a lower limb etc., which the Governor finds necessary, may be exempted from the tax by category base upon application by the person.

2 前項の規定によつて種別割の減免を受けようとする者は、次に掲げる事項を記載した申請書を知事に提出するとともに、身体障害者手帳等及び運転免許証を提示しなければならない。

(2) A person who intends to receive a reduction or exemption of category base pursuant to the provision of the preceding paragraph shall submit a written application describing the following matters to the governor and present physical disability certificate, etc. and driver's license.

一 納税義務者の住所及び氏名

(i) Address and name of the person liable for taxation

二 納税義務者が生計を一にする者である場合においては、下肢等障害者の住所及び氏名

(ii) Where the person liable for taxation is a person who makes a living, the address and name of the person with disabilities of the lower limb, etc.

三 年度及び種別割額

(iii) Fiscal year and category base amount

四 身体障害者手帳等の番号、交付年月日、障害名及び障害等級又は障害の程度

(iv) The number of the physical disability certificate, etc., the date of issuance, the name of the disability, and the grade or degree of disability

五 運転免許証の番号、交付年月日及び有効期限

(v) Driver's license number, date of issuance and expiration date

六 運転免許の種類及び当該免許に条件が付されているときはその条件

(vi) Type of driver's license and conditions, if any, attached to said license

七 自動車の登録番号、主たる定置場、種別及び用途

(vii) Registration number, principal place of storage, category and use of the vehicle

八 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

(viii) Other matters deemed necessary by the Governor in addition to those listed in the preceding items

3 前条第二項及び第四項の規定は、第一項に規定する減免について準用する。

(3) The provisions of paragraphs (2) and (4) of the preceding Article shall apply mutatis mutandis to the reduction or exemption prescribed in paragraph (1).

4 種別割の納税者が前年度において第一項の規定により減免を受けた場合で、当該年度の賦課期日において、第二項各号に掲げる事項に異動がないと知事が認めるときは、前項において準用される前条第二項の規定にかかわらず、当該年度の納期限までに第二項の申請書の提出があつたものとみなして、第一項の規定を適用する。

(4) Where a taxpayer of the flat-rate taxpayer has received a reduction or exemption under paragraph (1) in the previous fiscal year, and the Governor finds that there has been no change in any of the matters listed in the items of paragraph (2) on the assessment date for the relevant fiscal year, notwithstanding the provision of paragraph (2) of the preceding Article as applied mutatis mutandis pursuant to the preceding paragraph, the provision of paragraph (2) shall apply by deeming that the taxpayer has submitted a written application under paragraph (2) by the due date for the relevant fiscal year.

(昭四一条例八五・全改、昭四二条例六七・昭四三条例六〇・昭四三条例八七・昭四九条例五九・昭六一条例九四・平元条例三五・平一七条例一三七・平二一条例一九・一部改正、平二八条例八二・旧第八十三条繰下・一部改正)

(Totally changed of Ordinance No. 85 of 1966, totally revised; partial amendment of Ordinance No. 67 of 1967, Ordinance No. 60 of 1968, Ordinance No. 87 of 1968, Ordinance No. 59 of 1974, Ordinance No. 94 of 1986, Ordinance No. 35 of 1989, Ordinance No. 137 of 2005, Ordinance No. 19 of 2009, partial amendment of Ordinance No. 82 of 2016, former Article 83 carried forward)

第八十五条の六 自動車の販売を業とする者で規則で定めるもの(以下この条において「販売業者」という。)が賦課期日において商品として所有し、かつ、展示している中古自動車(規則で定める中古自動車に限る。以下この条において「中古商品自動車」という。)であつて、知事において必要があると認めるものについては、当該販売業者の申請によつて、当該中古商品自動車に係る種別割額(当該中古商品自動車が法第七十七条の十第二項の規定の適用を受けることとなつた場合には、同項の規定の適用がない

ものとした場合の税額とする。)の十二分の三に相当する額を減免する。

Article 85-6 With respect to used motor vehicles owned and displayed as merchandise on the assessment date by a person engaged in the sale of motor vehicles and specified by the Rules (hereinafter in this Article referred to as "distributor"), and which are deemed necessary by the Governor, the amount equivalent to three-twelfths of the category base (in the event that such used merchandise motor vehicle becomes subject to the provisions of Article 177-10, paragraph (2) of the Act, the tax amount shall be the tax amount as if the provisions of the same paragraph were not applied) for such used merchandise motor vehicles (limited to used motor vehicles specified in the Rules. Hereinafter referred to as "used merchandise motor vehicles" in this Article) shall be reduced or exempted upon application by the dealer concerned.

2 前項の規定は、当該年度の納期限までに次項の規定による申請があつたものについて適用する。

(2) The provisions of the preceding paragraph shall apply to applications filed under the following paragraph by the due date of payment for the relevant fiscal year.

3 前二項の規定によつて種別割の減免を受けようとする者は、次に掲げる事項を記載した申請書に第一項に規定する中古商品自動車であることを証する書類その他知事において必要があると認める書類を添付して、これを知事に提出しなければならない。

(3) A person who intends to receive a reduction or exemption of category base pursuant to the provisions of the preceding two paragraphs shall submit to the governor a written application describing the following matters and attaching documents proving that the vehicle is a used commodity motor vehicle as prescribed in paragraph (1) and other documents deemed necessary by the governor.

一 住所及び氏名又は名称

(i) Address and name

二 年度及び種別割額

(ii) Fiscal year and category base amount

三 自動車登録番号及び主たる定置場

(iii) Vehicle registration number and principal place of business

四 前三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

(iv) In addition to what is listed in the preceding three items, matters deemed necessary by the Governor

(昭六一条例九四・全改、平三条例五四・一部改正、平二八条例八二・旧第八十四条繰下・一部改正)

(Totally amendment of Ordinance No. 94 of 1986; partial amendment of Ordinance No. 54 of 1991; partial amendment of Ordinance No. 82 of 2016, former Article 84 carried forward)

(種別割に係る証明書の交付)

(Issuance of certificates pertaining to category base)

第八十五条の七 知事は、自動車の所有者が、道路運送車両法第九十七条の二第一項の規定によつて種別割を滞納していないこと又は種別割を滞納していることが天災その他やむを得ない事由によるものであることを証する知事の証明書の交付を申請したときは、自動車税(種別割)納税済等証明書を交付する。

Article 85-7 When the owner of a motor vehicle applies for the issuance of a certificate from the Governor certifying that persons is not in arrears of category base or that the category base is in arrears due to a natural disaster or other unavoidable reasons pursuant to Article 97-2, paragraph (1) of the Road Transportation Vehicle Act , the Governor shall issue a certificate of payment of automobile tax (category base).

(昭二九条例四二・追加、昭三三条例五五・昭四〇条例七〇・一部改正、平二八条例八二・旧第八十四条の二繰下・一部改正)

(Addition of Ordinance No. 42 of 1954, addition; partial amendment of Ordinance No. 55 of 1958, Ordinance No. 70 of 1965; partial amendment of Ordinance No. 82 of 2016, forward former Article 84-2 carried forward)

第九節 鉱区税

Section 9 Mine Lot Tax

(昭二九条例四二・旧第四節繰下、昭三九条例一九〇・旧第七節繰下、平七条例二七・旧第八節繰下)

(Ordinance No. 42 of 1954, former Section 4 carried forward; Ordinance No. 190 of 1964, former Section 7 carried forward; Ordinance No. 27 of 1995, former Section 8 carried forward)

(鉱区税の納税義務者等)

(Mine lot taxpayers, etc.)

第八十六条 鉱区税は、鉱区に対し、その面積を課税標準として、その鉱業権者(鉱業法(昭和二十五年法律第二百八十九号)第二十条の規定により試掘権が存続するものとみなされる期間において試掘することができる者を含む。)に課する。

Article 86 Mine lot tax shall be imposed on mine lot on the basis of the area of the mining area as the tax base, and shall be imposed on the holders (including those who may prospect during the period in which the prospecting right is deemed to continue pursuant to the provision of Article 20 of the Mining Act (Act No. 289 of 1950)) of mining right thereof.

(昭四〇条例八〇・一部改正)

(Partial amendment of Ordinance No. 80 of 1965)

(鉱区税の税率)

(Mine lot tax rate)

第八十七条 鉱区税の税率は、次の各号に掲げる鉱区について、それぞれ当該各号に定める額とする。

Article 87 The mine lot tax rate shall be the amount prescribed respectively in the following items for the mine lot listed in the respective items.

一 砂鉱を目的としない鉱業権の鉱区

(i) Mine lot of mining rights not intended for sand mining

試掘鉱区 面積百アールごとに 年額 二百円

Prospecting area: Annual amount of 200 yen per area 100 ares

採掘鉱区 面積百アールごとに 年額 四百円

Mining area: Annual amount of 400 yen per area 100 ares

二 砂鉱を目的とする鉱業権の鉱区

(ii) Mine lot of mining rights for sand mining

面積百アールごとに年額 二百円

Annual amount of 200 yen per area 100 ares

2 石油または可燃性天然ガスを目的とする鉱業権の鉱区についての鉱区税の税率は、前項の規定にかかわらず、同項第一号に規定する税率の三分の二とする。

(2) Notwithstanding the provision of the preceding paragraph, the rate of mine lot tax on mining rights for petroleum or combustible natural gas shall be two-thirds of the rate prescribed in item (i) of said paragraph.

3 第一項の場合において、百アール未満の端数は、百アールとみなす。

(3) In the case of paragraph (1), fractions of less than 100 ares shall be deemed to be 100 ares.

(昭三〇条例三三・昭三四条例三三・昭四〇条例八〇・昭四一条例五一・昭五二
条例四三・昭五八条例二六・平五条例四〇・平一三条例一〇四・一部改正)

(Partial amendment of Ordinance No. 33 of 1955, Ordinance No. 33 of 1959, Ordinance
No. 80 of 1965, Ordinance No. 51 of 1966, Ordinance No. 43 of 1977, Ordinance No. 26
of 1983, Ordinance No. 40 of 1993, Ordinance No. 104 of 2001)

(鉱区税の賦課期日)

(Date of assessment of mine lot tax)

第八十八条 鉱区税の賦課期日は、四月一日とする。

Article 88 The date of assessment of mine lot tax shall be April 1.

(鉱区税の納期)

(Mine lot tax due date)

第八十九条 鉱区税の納期は、五月一日から同月三十一日までとする。

Article 89 The due date of mine lot tax shall be from May 1 to 31 of the same month.

2 賦課期日後に納税義務が発生し、若しくは消滅した場合又は課税洩れその他特別の事情がある場合における当該鉱区税の納期は、納税通知書に定めるところによる。

(2) The due date of the relevant mine lot tax in the case where the tax liability arises or is extinguished after the date of assessment, or where there is a tax leakage or other special circumstances, shall be as prescribed in the tax notice.

(昭二九条例四二・昭三八条例五四・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 54 of 1963)

第九十条 削除

Article 90 Deletion

(昭三三条例五五)

(Ordinance No. 55 of 1958)

(鉱区税の賦課徴収に関する申告の義務)

(Obligation to file a declaration regarding the levy and collection of mine lot taxes)

第九十一条 鉱区税の納税義務者は、鉱区税を課されるべき事実が発生し、又は消滅した場合においては、その発生し、又は消滅した日から七日以内に左に掲げる事項を知事に申告しなければならない。その申告をした事項に異動を生じた場合においても、また、同様とし、その申告の期限は、その異動を生じた日から七日以内とする。

Article 91 Taxpayers of mine lot tax shall, when the fact that mine lot tax should be imposed occurs or disappears, report the following matters to the Governor within seven days from the day it occurs or disappears. The same shall apply in the case of a change in the matter for which the return has been filed, and the due date for filing such return shall be within 7 days from the date of such change.

一 納税義務者の住所及び氏名又は名称

(i) Address and name of the person liable for taxation

二 鉱区の所在地、種類、登録番号及び存続期間並びにその面積

(ii) Location, type, registration number and duration of the mine lot and its area

三 都内の主たる事務所又は事業所(主たる事務所又は事業所を有しないときは、都内において納税の便宜を有する場所)の所在地及び名称

(iii) Location and name of the principal office or place of business in Tokyo (if the applicant does not have a principal office or place of business, the place where tax payment is conveniently made in Tokyo)

四 納税義務の発生、消滅又は異動の年月日及びその事由

(iv) Date and reason for the occurrence, extinction, or change in tax liability

(昭四〇条例八〇・一部改正)

(Partial amendment of Ordinance No. 80 of 1965)

(鉱区税に係る不申告に関する過料)

(Fines for failure to declare mine lot tax)

第九十二条 鉱区税の納税義務者が前条の規定によつて申告すべき事項について正当な事

由がなくして申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 92 In the case where a person liable for mine lot tax fails to report the matters to be reported pursuant to the provision of the preceding Article without justifiable reason, a non-penal fine of not more than 100,000 yen shall be imposed on such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within 10 days from the date of its issuance.

(昭三九条例一三七・平二三条例六二・一部改正)

(Partial amendment of Ordinance No. 137 of 1964, Ordinance No. 62 of 2011)

(鉱区税の納税管理人)

(Mine Lot Tax Administrator)

第九十三条 鉱区税の納税義務者は、都内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合においては、都内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 93 A person liable for taxation of mine lot tax shall, in the case where persons does not have a domicile, residence, office or place of business in Tokyo (hereinafter referred to as "address, etc." in this Article), either submit a written application for tax payment manager to the governor within 10 days from the day on which it becomes necessary to appoint a tax payment manager from among persons having a domicile, etc. in Tokyo, or submit a written application for tax payment manager from among persons having a domicile, etc. outside Tokyo to the governor within 10 days from the day on which it becomes necessary to appoint a person who is convenient for handling all matters related to tax payment.

2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が

都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

- (2) A person who has submitted a tax administrator application form to the governor or obtained approval from the Governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, in the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the governor to that effect within 10 days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the governor to obtain approval by ten days before the date of the change or change.

- 3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る鉱区税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

- (3) Notwithstanding the provisions of the preceding two paragraphs, the taxpayer concerned is not required to appoint a tax payment administrator if persons applies to the Governor and obtains own approval that there is no obstacle to ensure the collection of the mine lot tax pertaining to such tax payer.

(昭四六条例一〇三・平一〇条例七五・平一五条例一二五・一部改正)

(Partial amendment of Ordinance No. 103 of 1971, Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

(鉱区税の納税管理人に係る不申告に関する過料)

(Fines for non-filing of tax returns related to mine lot tax administrators)

第九十四条 前条第三項の認定を受けていない鉱区税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 94 In the event that a taxpayer of mine lot tax who has not obtained the approval prescribed in paragraph (3) of the preceding Article and who has not obtained the approval prescribed in paragraph (1) or (2) of the same Article fails to file a tax return without justifiable reason with respect to the tax administrator who should file the return pursuant to the provision of paragraph (1) or (2) of the same Article, a civil fine of not more than 100,000 yen shall be imposed on such person.

- 2 前項の過料の額は、知事が定める。

- (2) The amount of the fine set forth in the preceding paragraph shall be determined by the

Governor.

- 3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。
- (3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within 10 days from the date of its issuance.

(平一〇条例七五・全改、平二三条例六二・一部改正)

(Totally changed of Ordinance No. 75 of 1998, partial amendment of Ordinance No. 62 of 2011)

(鉱区税に係る証明書の交付)

(Issuance of certificate for mine lot tax)

第九十四条の二 知事は、試掘権者が鉱業法施行規則(昭和二十六年通商産業省令第二号)第四条の二及び第二十条第四項の規定によつて鉱区税を滞納していないこと又は鉱区税を滞納していることが天災その他止むを得ない事由によるものであることを証する知事の証明書の交付を申請したときは、鉱区税納税済等証明書を交付する。

Article 94-2 When a holder of prospecting right applies for issuance of a certificate of the governor certifying that persons is not in arrears of mine lot tax pursuant to the provisions of Article 4-2 and Article 20, paragraph (4) of Regulation for Enforcement of the Mining Act (Order of the Ministry of International Trade and Industry No. 2) or that the arrears of mine lot tax is due to natural disaster or other unavoidable circumstances.

(昭三三条例五五・一部改正)

(Partial amendment of Ordinance No. 55 of 1958)

第九十五条 削除

Article 95 Deletion

(昭四六条例七三)

(Ordinance No. 73 of 1971)

第九十六条から第百条まで 削除

Articles 96 through 100 Deletion

(平一六条例一一二)

(Ordinance No. 112 of 2004)

第十節 削除

Section 10 Deletion

(平二八条例八二)

(Ordinance No. 82 of 2016)

第百一条から第百三条まで 削除

Articles 101 through 103 Deletion

(平二八条例八二)

(Ordinance No. 82 of 2016)

第十一節 軽油引取税

Section 11 Gas Oil Delivery Tax

(平元条例九〇・全改、平二一条例五八・旧第三章第二節繰上)

(Totally changed of Ordinance No. 90 of 1989; Ordinance No. 58 of 2009, former

Chapter III, Section 2 carried forward)

(軽油引取税の納税義務者等)

(Taxpayers, etc. of Gas Oil Delivery Tax)

第百三条の二 軽油引取税は、法第百四十四条第一項第三号に規定する特約業者(以下この節において「特約業者」という。)又は同項第二号に規定する元売業者(以下この節において「元売業者」という。)からの同項第一号に規定する軽油(以下この節において「軽油」という。)の引取り(特約業者の元売業者からの引取り及び元売業者の他の元売業者からの引取りを除く。次項において同じ。)で当該引取りに係る軽油の現実の納入を伴うものに対し、その数量を課税標準として、その引取りを行う者に課する。

Article 103-2 Gas Oil Delivery Tax shall be imposed on the person who purchases the gas oil (hereinafter in this section referred to as "gas oil") prescribed in Article 144, paragraph (1), item (i) of the Act from a Specified Contractor (hereinafter in this section referred to as "Specified Contractor") prescribed in item (iii) of the same paragraph or a prime vendor (hereinafter in this Section referred to as "prime vendor") prescribed in item (ii) of the same paragraph, if such purchase involves actual delivery (excluding take-backs from a Specified Contractor's prime vendor and take-backs from another prime vendor's. The same shall apply in the following paragraph.) of the gas oil pertaining to such purchase, with the quantity of such oil as the tax base.

2 前項の場合において、特約業者又は元売業者からの軽油の引取りを行う者が当該引取りに係る軽油の現実の納入を受けない場合に当該軽油につき現実の納入を伴う引取りを行う者があるときは、その者が当該納入の時に当該特約業者又は元売業者から当該納入に係る軽油の引取りを行つたものとみなして、同項の規定を適用する。

(2) In the case of the preceding paragraph, if there is a person who takes delivery of gas oil with actual delivery of the relevant gas oil in the case where the person who takes delivery of gas oil from the trader or the prime vendor does not receive actual delivery of the relevant gas oil, the provisions of the preceding paragraph shall apply, deeming that such person has taken delivery of the relevant gas oil with actual delivery from the trader or the prime vendor at the time of the relevant delivery. The provision of the same paragraph shall apply by deeming that such person has picked up the gas oil pertaining to such delivery from the relevant specified contractor or the prime vendor at the time of such delivery.

3 軽油引取税は、前二項に規定する場合のほか、特約業者又は元売業者が法第百四十四条の二第三項に規定する燃料炭化水素油(次項において「燃料炭化水素油」という。)を自動車の内燃機関の燃料として販売した場合においては、同項に規定する販売量を課税標準として、当該特約業者又は元売業者に課する。

(3) In addition to the cases prescribed in the preceding two paragraphs, the Gas Oil Delivery Tax shall be imposed on fuel hydrocarbon oil prescribed in Article 144-2, paragraph (3) of the Act (referred to as "fuel hydrocarbon oil" in the following paragraph) by special contractor.

4 軽油引取税は、前三項に規定する場合のほか、特約業者又は元売業者以外の石油製品の販売業者(以下この項において「石油製品販売業者」という。)が軽油に軽油以外の炭化水素油(炭化水素とその他の物との混合物又は単一の炭化水素で、一気圧において温度十五度で液状であるものを含む。以下この節において同じ。)を混和し若しくは軽油以外の炭化水素油と軽油以外の炭化水素油を混和して製造された軽油を販売した場合又は燃料炭化水素油を自動車の内燃機関の燃料として販売した場合においては、法第百四十四条の二第四項に規定する販売量を課税標準として、当該石油製品販売業者に課する。

(4) In addition to the cases provided in the preceding three paragraphs, in the event that a prime vendor of petroleum products other than a specified contractor or a prime vendor (hereinafter in this paragraph referred to as "petroleum product prime vendor") sells gas oil blended with hydrocarbon oil other than gas oil or produced by blending hydrocarbon oil (including mixtures of hydrocarbons with other substances or single hydrocarbons, which are in liquid form at a temperature of 15 degrees Celsius at one atmosphere. The same shall apply hereinafter in this section) other than gas oil with hydrocarbon oil other than gas oil, or sells fuel hydrocarbon oil as fuel for internal combustion engine of motor vehicles, the gas oil excise tax shall be imposed on such petroleum products prime vendor with the sales quantity provided in Article 144-2, paragraph (4) of the Act as tax base.

5 軽油引取税は、前各項に規定する場合のほか、法第百四十四条の二第五項に規定する自動車の保有者(以下この節において「自動車の保有者」という。)が炭化水素油を自動車の内燃機関の燃料として消費した場合(当該自動車を道路において運行の用に供するため消費した場合に限る。)においては、当該炭化水素油の消費に対し、同項に規定する消費量を課税標準として、当該自動車の保有者に課する。

5 In addition to the cases prescribed in the preceding paragraphs, the diesel fuel excise duty shall be imposed on the owner of a motor vehicle prescribed in Article 144-2, paragraph (5) of the Act (hereinafter referred to as "owner of a motor vehicle" in this Section) when persons consumes hydrocarbon oil as fuel for the internal combustion engine of the motor vehicle (limited to the case where persons consumes the said motor vehicle for the purpose of using it for operation on the road).

6 軽油引取税は、前各項に規定する場合のほか、軽油引取税の特別徴収義務者がその特別徴収の義務が消滅した時に軽油を所有している場合(特別徴収義務者が引渡しを行つた軽油につき現実の納入が行われていない場合を含む。)においては、法第百四十四条の二第六項に規定する数量を課税標準として、その者に課する。

(6) In addition to the cases prescribed in the preceding paragraphs, in the case where a person liable for special collection of the Gas Oil Delivery Tax owns gas oil at the time when persons obligation for special collection is extinguished (including the case where no actual delivery has been made for the gas oil delivered by the person liable for special collection), the tax shall be imposed on such person with the quantity prescribed in Article 144-2, paragraph (6) of the Act as the tax base.

(平元条例九〇・全改、平五条例四〇・平二一条例五八・一部改正)

(Totally changed of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 40 of 1993, Ordinance No. 58 of 2009)

(軽油引取税のみなす課税)

(Deemed taxation of Gas Oil Delivery Tax)

第百三条の三 軽油引取税は、前条に規定する場合のほか、次の各号に掲げる者の当該各号に掲げる消費、譲渡又は輸入に対し、当該消費、譲渡又は輸入を同条第一項に規定する引取りと、当該消費、譲渡又は輸入をする者(関税法(昭和二十九年法律第六十一号)第六十七条の輸入の許可を受ける場合には当該許可を受ける者をいう。以下この条において同じ。)を同項に規定する引取りを行う者とみなし、その数量を課税標準として、それぞれ当該消費、譲渡又は輸入をする者に課する。

Article 103-3 Gas Oil Delivery Tax shall be imposed, in addition to the cases prescribed in the preceding Article, on the consumption, transfer, or importation listed in each of the following items by the persons listed in the respective items, with the consumption, transfer, or importation (in the case of obtaining import permission under Article 67 of the Customs Act (Act No. 61 of 1954), the person who obtains said permission. The same shall apply hereinafter in this Article) being regarded as a purchase prescribed in paragraph (1) of the same Article and the person who conducts such consumption, transfer, or importation as a person who conducts a purchase prescribed in the same paragraph, and the quantity thereof as the tax base.

一 特約業者が軽油を自ら消費する場合における当該軽油の消費

(i) Consumption of gas oil in the case where the Specified Contractor consumes gas oil by itself

二 元売業者が軽油を自ら消費する場合における当該軽油の消費

(ii) Consumption of gas oil in the case where a prime vendor consumes gas oil by itself

三 法第百四十四条の六又は法附則第十二条の二の七第一項に規定する軽油の引取りを行つた者が他の者に当該引取りに係る軽油を譲渡する場合における当該軽油の譲渡

(iii) Transfer of gas oil in the case where a person who has taken over the gas oil prescribed in

Article 144-6 of the Act or Article 12-2-7, paragraph (1) of the Supplementary Provisions of the Act transfers the gas oil pertaining to said takeover to another person

四 法第百四十四条の六又は法附則第十二条の二の七第一項に規定する軽油の引取りを行つた者がこれらの規定に規定する用途以外の用途に供するため当該引取りに係る軽油を自ら消費する場合における当該軽油の消費

(iv) Consumption of gas oil in the case where a person who has taken the purchase of gas oil prescribed in Article 144-6 of the Act or Article 12-2-7, paragraph (1) of the Supplementary Provisions of the Act consumes the gas oil pertaining to said purchase for use other than the use prescribed in these provisions.

五 特約業者及び元売業者以外の者が軽油の製造をして、当該製造に係る軽油を自ら消費し、又は他の者に譲渡する場合における当該軽油の消費又は譲渡

(v) Consumption or transfer of the gas oil in the case where a person other than the specified contractor and the original trader manufactures the gas oil and consumes the gas oil pertaining to such manufacture by oneself or transfers it to another person

六 特約業者及び元売業者以外の者が軽油の輸入をする場合における当該軽油の輸入

(vi) Importation of gas oil in the case where a person other than the specified contractor and the original trader imports the said gas oil

(平元条例九〇・全改、平一一条例七五・平一三条例八〇・平二一条例五八・平二二条例七二・一部改正)

(Totally amendment of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 75 of 1999, Ordinance No. 80 of 2001, Ordinance No. 58 of 2009, Ordinance No. 72 of 2010)

(軽油引取税の税率)

(Gas Oil Delivery Tax rate)

第百三条の四 軽油引取税の税率は、一キロリットルにつき、一万五千円とする。

Article 103-4 The tax rate of the gas oil excise duty shall be 15,000 yen per kiloliter.

(平元条例九〇・全改)

(Totally changed of Ordinance No. 90 of 1989)

(特約業者の指定等)

(Designation of specified contractors, etc.)

第百三条の五 知事は、元売業者との間に締結された販売契約に基づいて当該元売業者から継続的に軽油の供給を受け、これを販売することを業とする者(地方税法施行令第四十三条の九に規定する要件に該当する者を除く。)で、都内に本店を有するものを、その者の申請に基づき、仮特約業者として指定する。

Article 103-5 The Governor shall designate a person who is engaged in the business of receiving a continuous supply of diesel fuel oil from said prime vendor and selling it based on a sales

contract concluded with the prime vendor (excluding those who meet the requirements prescribed in Article 43-9 of the Order for Enforcement of the Local Tax Act), and who has a head office in Tokyo, as a provisional special agreement supplier upon application by said person.

- 2 前項の規定による仮特約業者の指定の有効期間は、指定を受けた日から起算して一年とする。ただし、仮特約業者が次条第一項の規定による特約業者の指定を受けたときは、当該仮特約業者の指定はその効力を失う。

(2) The validity period of designation as a provisional contractor under the preceding paragraph shall be one year from the date of designation. However, when a provisional contractor is designated as a specified contractor pursuant to the provisions of paragraph (1) of the following Article, the designation of said provisional contractor shall cease to be effective.

- 3 知事は、仮特約業者が地方税法施行令第四十三条の九に規定する要件に該当することとなつたときその他同令第四十三条の十に規定する場合には、仮特約業者の指定を取り消すものとする。

(3) The Governor shall rescind the designation of a provisional specified contractor when the provisional specified contractor has come to fall under the requirements prescribed in Article 43-9 of the Order for Enforcement of the Local Tax Act or in other cases prescribed in Article 43-10 of the same Order.

(平元条例九〇・全改、平二一条例五八・一部改正)

(Totally changed of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 58 of 2009)

第百三条の六 知事は、都内に本店を有する仮特約業者のうち、軽油引取税の徴収の確保に支障がないと認められることその他の地方税法施行令第四十三条の十一に規定する要件に該当するものを、当該仮特約業者の申請に基づき、特約業者として指定する。

Article 103-6 The Governor shall designate as a provisional contractor which has its head office in Tokyo and meets the requirements prescribed in Article 43-11 of the Order for Enforcement of the Local Tax Act, including the fact that it is recognized that there is no obstacle to ensuring the collection of the Gas Oil Delivery Tax, based on an application by said provisional contractor.

- 2 知事は、都内に本店を有する特約業者が前項に規定する要件に該当しなくなつたときその他地方税法施行令第四十三条の十二に規定する要件に該当するときは、特約業者の指定を取り消すものとする。

(2) The Governor shall rescind the designation of a specified contractor when a specified contractor having its head office in Tokyo no longer meets the requirements prescribed in the preceding paragraph or meets any other requirements prescribed in Article 43-12 of the Order for Enforcement of the Local Tax Act.

- 3 知事は、都内に本店を有する特約業者について法第百四十四条の九第四項の規定によ

る指定の取消しの請求に係る書類を受け取つた場合において、必要があると認めるときは、当該特約業者の指定を取り消すものとする。

- (3) When the Governor has received documents pertaining to a request for rescission of designation pursuant to the provision of Article 144-9, paragraph (4) of the Act with regard to a specified contractor having its head office in Tokyo, persons shall rescind the designation of said specified contractor if persons finds it necessary.

(平元条例九〇・全改、平二一条例五八・一部改正)

(Totally amendment of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 58 of 2009)

(軽油引取税の徴収の方法)

(Method of collection of Gas Oil Delivery Tax)

第百三条の七 軽油引取税の徴収については、特別徴収の方法による。ただし、第百三条の二第三項から第六項まで又は第百三条の三の規定に該当する場合には、申告納付の方法による。

Article 103-7 Gas Oil Delivery Tax shall be collected by the special collection method. However, in cases falling under the provisions of Article 103-2, paragraphs (3) to (6) inclusive or Article 103-3, the method of payment by declaration shall be applied.

(平元条例九〇・全改)

(Totally changed of Ordinance No. 90 of 1989)

(軽油引取税の特別徴収義務者)

(Persons liable for special collection of Gas Oil Delivery Tax)

第百三条の八 軽油引取税については、元売業者又は特約業者をその特別徴収義務者とし、現実の納入を伴う軽油の引取りに対する軽油引取税を徴収させる。

Article 103-8 With respect to the Gas Oil Delivery Tax, the tax shall be collected by the prime vendors or specified contractors as the special collection agent, and they shall be required to collect the Gas Oil Delivery Tax on the purchase of Gas Oil with actual delivery.

- 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、軽油引取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、当該軽油引取税を徴収させることができる。

(2) Notwithstanding the provision of the preceding paragraph, the Governor may, when persons finds it necessary, designate a person who has convenience in collecting the Gas Oil Delivery Tax as a special collection agent and have him/her collect the said Gas Oil Lifting Tax.

- 3 第一項の特別徴収義務者が元売業者又は特約業者の指定を取り消された場合には、その取消しの日に特別徴収義務者でなくなるものとする。

(3) In the event that the designation of a prime vendor or special distributor is revoked, the person liable for special collection set forth in paragraph (1) shall cease to be a person liable for special

collection on the date of such revocation.

(平元条例九〇・全改)

(Totally changed of Ordinance No. 90 of 1989)

(軽油引取税の申告納入)

(Declaration and Gas Oil Delivery Tax)

第百三条の九 軽油引取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軽油引取税に係る課税標準たる数量(以下この節において「課税標準量」という。)及び税額並びに法第百四十四条の五若しくは法第百四十四条の六又は法附則第十二条の二の七第一項の規定によつて軽油引取税を課さないこととされる引取りに係る軽油の数量その他必要な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 103-9 The person liable for special collection of the Gas Oil Delivery Tax shall, by the last day of each month, submit to the governor a delivery tax return form stating the tax base quantity (hereinafter in this Section referred to as "Tax Base Amount") and tax amount pertaining to the Gas Oil Delivery Tax to be collected from the first day to the last day of the preceding month, the quantity of the light oil pertaining to the purchase for which no Gas Oil Delivery Tax are imposed pursuant to the provision of Article 144-5 or Article 144-6 of the Act or Article 12-2-7, paragraph (1) of the Supplementary Provisions of the Act, and other necessary matters.

(平元条例九〇・全改、平二一条例五八・平二二条例七二・一部改正)

(Totally amendment of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 58 of 2009, Ordinance No. 72 of 2010)

(軽油引取税の特別徴収義務者としての登録等)

(Registration, etc. as a person liable for special collection of Gas Oil Delivery Tax)

第百三条の十 軽油引取税の特別徴収義務者は、特別徴収義務者となつた日から五日以内に、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。ただし、都内に事務所又は事業所及び法第百四十四条の二第一項の軽油の納入地(次項において「納入地」という。)を有しない者は、この限りでない。

Article 103-10 A person liable for special collection of the Gas Oil Delivery Tax shall apply for registration as a person liable for special collection with the governor within five days from the date of becoming a person liable for special collection. However, this shall not apply to a person who does not have an office or place of business or a place of delivery (referred to in the following paragraph as "place of delivery") of gas oil under Article 144-2, paragraph (1) of the Act in Tokyo.

2 軽油引取税の特別徴収義務者は、既に特別徴収義務者としての登録がなされている場合を除き、都内において新たに事務所又は事業所の事業を開始しようとする場合には当該事業を開始しようとする日前五日までに、都内に所在する納入地に新たに軽油を納入

することとなつた場合には当該納入することとなつた日の属する月の翌月の末日までに、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。

- (2) A person liable for special collection of the Gas Oil Delivery Tax shall, unless persons has already been registered as a person liable for special collection, apply for registration as a person liable for special collection by five days prior to the date of commencement of persons new office or place of business in Tokyo, if persons is going to start a new business in Tokyo, or by the last day of the month following the month in which the new delivery of gas oil to a delivery place located in Tokyo occurs, if persons is going to make a new delivery. In the case of a new delivery of gas oil to a place of delivery located in Tokyo, an application for registration as a special collection obligor shall be filed with the Governor by the last day of the month following the month in which the date of said new delivery of gas oil belongs.

- 3 前二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。

- (3) The written application to be submitted when applying for registration under the preceding two paragraphs shall include the following matters.

一 特別徴収義務者の住所及び氏名又は名称

(i) Address and name of the person liable for special collection

二 事務所又は事業所の所在地及び名称並びに事務所又は事業所の代表者の氏名

(ii) Location and name of the office or place of business and the name of the representative of the office or place of business

三 取扱石油製品の種類及び事務所又は事業所の構造その他設備の概要

(iii) Types of petroleum products handled and outline of the structure and other facilities of the office or place of business

四 特別徴収義務者となつた年月日(第二項に規定する場合にあつては、事業を開始しようとする年月日又は軽油を納入することとなつた年月日)

(iv) The date of becoming a person liable for special collection (in the case prescribed in paragraph (2), the date of starting a business or the date when persons started to gas oil)

五 軽油の引渡しを受けるべき元売業者の本店の所在地及び名称(特別徴収義務者が特約業者である場合に限る。)

(v) Location and name of the head office of the prime vendor who is to receive delivery of diesel fuel (limited to cases where the special collection obligor is a special contractor)

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

- 4 知事は、第一項又は第二項の申請を受理した場合には、当該特別徴収義務者を登録特別徴収義務者として登録するとともに、その旨を当該特別徴収義務者に対し通知する。

- (4) Upon receipt of the application under paragraph (1) or (2), the Governor shall register said person liable for special collection as a registered special collector and notify said person liable for special collection thereof.
- 5 前項の規定により登録された登録特別徴収義務者(以下この条において「登録特別徴収義務者」という。)は、その登録事項に変更を生じた場合においては、その変更を生じた日から五日以内に、登録事項の変更を申請しなければならない。
- (5) A registered special collector (hereinafter in this Article referred to as "Registered Special Collector") registered pursuant to the preceding paragraph shall apply for a change in the registered matters within 5 days from the date of the change.
- 6 登録特別徴収義務者は、当該事務所又は事業所の事業を一月以上休止しようとするときは、その時期を定めて、その旨を知事に申告しなければならない。
- (6) When a registered special collection agent intends to suspend the business of said office or place of business for one month or longer, persons shall specify the time and file a report to that effect with the Governor.
- 7 登録特別徴収義務者は、当該事務所又は事業所の事業を廃止したときは、廃止の日から五日以内に、その旨を知事に申告しなければならない。
- (7) When a registered special collector abolishes the business of said office or place of business, it shall report to the Governor to that effect within 5 days from the date of abolition.
- 8 知事は、第一項又は第二項の登録の申請を受理した場合には、その申請をした者のうち都内に事務所又は事業所を有するものに対し、軽油引取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。
- (8) Upon receipt of an application for registration under paragraph (1) or (2), the Governor shall issue a certificate to the person who has applied for registration under paragraph (1) or (2) and has an office or place of business in Tokyo, certifying that persons is a person to whom the duty to collect Gas Oil Delivery Tax is imposed.
- 9 知事は、登録特別徴収義務者から第四項の登録の消除の申請があつたときその他次の各号のいずれにも該当する場合には、遅滞なく当該特別徴収義務者の登録を消除するとともに、その旨を当該消除に係る者に対し通知する。
- (9) When the Governor receives an application for deregistration under paragraph (4) from a registered special collector, or when any of the following items applies, the Governor shall deregister said special collection agency without delay and notify the person concerned of such deregistration.
- 一 当該登録特別徴収義務者の事務所又は事業所が都内に所在しなくなったこと。
- (i) The office or place of business of the registered special collection agent is no longer located in Tokyo.
- 二 都内において一年以上当該登録特別徴収義務者からの軽油の納入が行われないこ

と。

(ii) No delivery of gas oil is made from said registered special collector in Tokyo for one year or more.

(平元条例九〇・全改、平五条例四〇・平一八条例一〇〇・平二一条例五八・一部改正)

(Totally amendment of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 40 of 1993, Ordinance No. 100 of 2006, Ordinance No. 58 of 2009)

(軽油引取税の申告納付)

(Declaration and payment of Gas Oil Delivery Tax)

第百三条の十一 第百三条の七ただし書の規定によつて軽油引取税を申告納付すべき納税者(以下この節において「申告納付義務者」という。)は、次に定めるところによつて申告した税額をそれぞれ納付書によつて納付しなければならない。

Article 103-11 A taxpayer who is required to report and pay the Gas Oil Delivery Tax pursuant to the proviso of Article 103-7 (hereinafter in this Section referred to as "person obligated to file and pay") shall pay the tax amount reported in the following manner with a payment slip.

一 第百三条の二第三項から第五項まで又は第百三条の三第一号、第二号若しくは第五号に掲げる者にあつては、毎月末日までに、前月の初日から末日までの間における当該販売若しくは消費又は譲渡に係る軽油引取税の課税標準量及び税額その他必要な事項を記載した申告書を知事に提出すること。

(i) In the case of a person listed in Article 103-2, paragraphs (3) to (5) inclusive or Article 103-3, items (i), (ii) or (v), to submit a tax return form to the governor by the last day of each month, stating the tax base and tax amount of the Gas Oil Delivery Tax pertaining to such sale or consumption or transfer during the period from the first day to the last day of the preceding month and other necessary matters.

二 第百三条の二第六項に掲げる者にあつては、その者に係る特別徴収の義務が消滅した日の属する月の翌月の末日までに、当該所有している軽油に係る軽油引取税の課税標準量、税額その他必要な事項を記載した申告書を知事に提出すること。

(ii) In the case of a person listed in Article 103-2, paragraph (6), to submit to the Governor a written report stating the tax base amount, tax amount, and other necessary matters of the Gas Oil Delivery Tax pertaining to the gas oil owned by oneself by the last day of the month following the month in which the obligation for special collection pertaining to such person has been extinguished.

三 第百三条の三第三号又は第四号に掲げる者にあつては、当該消費又は譲渡をした日から三十日以内に当該消費又は譲渡に係る軽油引取税の課税標準量及び税額その他必要な事項を記載した申告書を知事に提出すること。

(iii) In the case of a person listed in Article 103-3, item (iii) or (iv), to submit to the Governor a

written report stating the tax base and tax amount of the Gas Oil Delivery Tax pertaining to the consumption or transfer and other necessary matters within 30 days from the date of such consumption or transfer.

四 第百三条の三第六号に掲げる者にあつては、当該軽油の輸入の時までに、当該輸入に係る軽油引取税の課税標準量、税額その他必要な事項を記載した申告書を知事に提出すること。

(iv) In the case of a person listed in Article 103-3, item (vi), submit a written declaration to the governor stating the tax base amount, tax amount and other necessary matters of the Gas Oil Delivery Tax pertaining to the importation of the said gas oil by the time of importation of the said gas oil.

(平一三条例八〇・全改)

(Totally changed of Ordinance No. 80 of 2001)

(免税証に記載された販売業者以外の者からの免税軽油の引取り)

(Picking up duty-free gas oil from a person other than the seller listed on the duty-free certificate)

第百三条の十二 免税軽油使用者(法第百四十四条の二十一第一項(法附則第十二条の二の七第二項において読み替えて準用する場合を含む。以下この項において同じ。)に規定する免税軽油使用者をいう。以下この節において同じ。)が免税証(法第百四十四条の二十一第一項に規定する免税証をいう。以下この節において同じ。)に記載された販売業者の事務所又は事業所所在地以外の地において軽油の引取りを行う必要が生じたことその他やむを得ない理由がある場合においては、当該免税軽油使用者は、他の販売業者から免税軽油(同項に規定する免税軽油をいう。以下この節において同じ。)の引取りを行うことができる。

Article 103-12 In the case where an exempted Gas Oil User (Meaning exempted gas oil users prescribed in Article 144-21(1) of the Act (including the cases where it is applied mutatis mutandis by replacing the terms and phrases in Article 12-2-7, paragraph (2) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this paragraph) The same shall apply hereinafter in this Section) needs to pick up Gas Oil at a location other than the office or place of business of the distributor indicated on the tax exemption certificate (meaning a tax exemption certificate prescribed in Article 144-21(1) of the Act. The same shall apply hereinafter in this Section) or there are other unavoidable reasons, said exempted Gas Oil User may pick up duty-free Gas Oil (meaning duty-free gas oil prescribed in the same paragraph. The same shall apply hereinafter in this Section) from another distributor.

2 前項の場合においては、当該免税軽油使用者は、当該免税証に氏名又は名称を記載しなければならない。

(2) In the case of the preceding paragraph, said duty-free gas oil user shall state person's name or title on said tax exemption certificate.

(平元条例九〇・全改、平一〇条例七五・平一六条例一一七・平二一条例五八・平二二条例七二・令三条例五九・一部改正)

(Totally amendment of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 117 of 2004, Ordinance No. 58 of 2009, Ordinance No. 72 of 2010, Ordinance No. 59 of 2021)

(普通徴収の例によつて徴収する軽油引取税の納期等)

(Delivery date, etc. of the Gas Oil Delivery Tax to be collected in accordance with the ordinary collection method)

第百三条の十三 偽りその他不正の行為によつて免税証の交付を受け、又は免税証を譲り受け、免税軽油の引取りを行つた者に対して課する軽油引取税の徴収については、普通徴収の例によるものとし、その納期は、納税通知書に定めるところによる。

Article 103-13 With respect to the collection of Gas Oil Delivery Tax imposed on a person who has received a tax exemption certificate or has accepted a tax exemption certificate and has taken delivery of tax-exempt gas oil through deception or other wrongful act, the same shall apply as the ordinary collection, and the due date shall be as provided in the tax notice.

(平元条例九〇・全改)

(Totally changed of Ordinance No. 90 of 1989)

(免税軽油の引取り等に係る報告期限の特例)

(Exception to the reporting due date for the pickup, etc. of duty-free gas oil)

第百三条の十三の二 免税軽油使用者証(法第百四十四条の二十一第二項(法附則第十二条の二の七第二項において準用する場合を含む。))に規定する免税軽油使用者証をいう。)の交付を受けた者で次の各号のいずれかに該当するものについては、当該免税軽油使用者証に係る法第百四十四条の二十七第一項(法附則第十二条の二の七第二項において準用する場合を含む。以下この条において同じ。))に規定する報告対象免税軽油の引取り等に係る報告書の提出期限は、法第百四十四条の二十七第一項の規定にかかわらず、交付を受けた免税証に記載された有効期間の末日の属する月の翌月の末日とする。

Article 103-13-2 With regard to a person who has received a Tax-exempt Gas Oil User Certificate (Refers to the tax-exempt gas oil user certificate prescribed in Article 144-21, paragraph (2) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 12-2-7, paragraph (2) of the Supplementary Provisions of the Act)) and falls under any of the following items, the due date for submission of a report pertaining to the pickup, etc. of reportable tax-exempt gas oil as prescribed in Article 144-27, paragraph (1) of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 12-2-7, paragraph (2) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this Article) pertaining to said Tax-exempt Gas Oil User Certificate shall be the last day of the month following the month in which the last day of the valid period indicated on the tax exemption certificate issued

falls, notwithstanding the provision of Article 144-27, paragraph (1) of the Act.

一 免税証の月平均交付数量が一キロリットル未満である者

(i) Persons to whom the monthly average quantity of tax-exemption certificates issued is less than 1 kiloliter

二 国又は地方公共団体の行政機関の長

(ii) Head of an administrative organ of the national or local government

(平一〇条例八三・追加、平二一条例五八・平二二条例七二・一部改正)

(Addition of Ordinance No. 83 of 1998; partial amendment of Ordinance No. 58 of 2009, Ordinance No. 72 of 2010)

(製造等の承認を受けた者の帳簿の保存義務等)

(Obligation to keep books of account of a person who has obtained approval for production, etc.)

第百三条の十四 法第百四十四条の三十二第一項の承認を受けた者は同条第三項に規定する帳簿(法第七百四十八条第一項に規定する電磁的記録又は法第七百四十九条第一項に規定する電子計算機出力マイクロフィルムを含む。以下この条において同じ。)を、法第百四十四条の三十六に規定する者は同条に規定する帳簿を、それぞれ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一月を経過した日から五年間保存しなければならない。

Article 103-14 A person who has obtained approval under Article 144-32, paragraph (1) of the Act may not use the books prescribed in paragraph (3) of the same Article (including electromagnetic records prescribed in Article 748, paragraph (1) of the Act or computer output microfilm prescribed in Article 749, paragraph (1) of the Act. Hereinafter the same shall apply in this Article).

(平元条例九〇・全改、平一〇条例八三・平一六条例一一七・平二一条例五八・令三条例五九・一部改正)

(Totally changed of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 83 of 1998, Ordinance No. 117 of 2004, Ordinance No. 58 of 2009, Ordinance No. 59 of 2021)

(軽油引取税の申告納付義務者の帳簿の記載義務等)

(Obligations, etc. of persons obliged to report and pay the Gas Oil Delivery Tax in the books of account)

第百三条の十五 軽油引取税の申告納付義務者は、次の各号に掲げる事項をそれぞれ当該炭化水素油を消費し、又は当該軽油を消費し、譲渡し、若しくは輸入した日ごとに帳簿に記載しなければならない。

Article 103-15 A person liable to report and pay the Gas Oil Delivery Tax shall enter the matters listed in the following items in his/her books of account for each day of consumption of the hydrocarbon oil concerned or consumption, transfer or import of the gas oil concerned,

respectively.

一 自動車の保有者が第百三条の二第五項に規定する炭化水素油を消費した場合における当該炭化水素油の数量

(i) In the case where the owner of a motor vehicle consumes hydrocarbon oil prescribed in Paragraph 5 of Article 103-2, the quantity of such hydrocarbon oil

二 免税軽油使用者が、当該免税軽油を他の者に譲渡し、又は自ら法第百四十四条の六又は法附則第十二条の二の七第一項に規定する用途以外の用途に消費した場合における当該譲渡し、又は消費した免税軽油の数量

ii) In the case where an exempt gas oil user transfers said duty-free gas oil to another person or consumes said duty-free gas oil for a use other than those prescribed in Article 144-6 of the Act or Article 12-2-7, paragraph (1) of the Supplementary Provisions of the Act by oneself, the quantity of duty-free gas oil transferred to or consumed by said person

三 特約業者及び元売業者以外の者が、第百三条の三第六号に規定する軽油の輸入をした場合における当該軽油の数量

(iii) In the case where a person other than a specified contractor and a prime vendor gas oil prescribed in Article 103-3, item (vi), the quantity of said gas oil

四 前三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

(iv) In addition to what is listed in the preceding three items, matters deemed necessary by the Governor

2 前項に規定する者は、同項に規定する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一月を経過した日から五年間保存しなければならない。

(2) The person prescribed in the preceding paragraph shall preserve the books of account prescribed in the preceding paragraph for 5 years from the day after one month has elapsed from the day following the last day of the month in which the use of said books of account has been completed.

(平成条例九〇・全改、平一三条例八〇・平一四条例一一〇・平二一条例五八・平二二条例七二・一部改正)

(Totally changed of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 80 of 2001; Ordinance No. 110 of 2002, Ordinance No. 58 of 2009, Ordinance No. 72 of 2010)

(軽油引取税の申告納付義務者の帳簿の記載義務違反等に関する罪)

(Crimes related to violation of the obligation of a person obliged to report and pay the Gas Oil Delivery Tax in the books of a person obliged to report and pay the tax)

第百三条の十六 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記載をせず、若しくは虚偽の記載をしたとき、又は前条第二項の規定に違反して五年間帳簿を保存しなかつたときは、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 103-16 When fails to make entries or makes false entries without justifiable grounds with respect to the matters to be entered in the books pursuant to the provision of paragraph (1) of the preceding Article, or when fails to preserve the books for 5 years in violation of the provision of paragraph (2) of the preceding Article, a person who commits such violation shall be punished by imprisonment with work for not more than 1 year or a fine of not more than five hundred thousand yen.

- 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おいては、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。

(平元条例九〇・全改、平二三条例六二・令五条例五五・一部改正)

(Totally changed of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 62 of 2011, Ordinance No. 55 of 2023)

(軽油引取税の減免)

(Reduction or exemption of Gas Oil Delivery Tax)

第百三条の十七 軽油引取税は、災害等その他特別の事情がある場合において、知事において必要があると認める申告納付義務者に限り、知事の認めるところにより減免する。

Article 103-17 The Gas Oil Delivery Tax shall be reduced or exempted, in cases of disaster or other special circumstances, only for those who are liable to pay the duty by declaration as deemed necessary by the Governor, in accordance with the Governor's approval.

- 2 前項の規定によつて軽油引取税の減免を受けようとする者は、当該軽油引取税の納期限までに年度、月分又は日分及び税額並びに減免を受けようとする理由を記載した申請書を知事に提出しなければならない。

- (2) A person who intends to obtain a reduction or exemption of the Gas Oil Delivery Tax pursuant to the provision of the preceding paragraph shall submit a written application to the governor stating the fiscal year, month or day, tax amount and the reason for the reduction or exemption by the due date of payment of the said Gas Oil Delivery Tax.

(平元条例九〇・全改、平一八条例二七・一部改正)

(Totally changed of Ordinance No. 90 of 1989; partial amendment of Ordinance No. 27 of 2006)

第三章 都の全域において都税として課する目的税

Chapter III Purpose Taxes to be Imposed as Metropolitan Taxes throughout the Metropolis

(昭三一条例四五・追加)

(Addition of Ordinance No. 45 of 1956)

第一節 狩猟税

Section 1 Hunting Tax

(昭三八条例五四・追加、昭四三条例六〇・旧第二節繰下、平一六条例一一二・改称、平二一条例五八・旧第三節繰上)

(Addition of Ordinance No. 54 of 1963; Ordinance No. 60 of 1968, former Section 2, carried forward; renamed of Ordinance No. 112 of 2004; Ordinance No. 58 of 2009, former Section 3, carried forward)

(狩猟税の納税義務者等)

(Hunting taxpayers, etc.)

第百三条の十八 狩猟税は、鳥獣の保護及び狩猟に関する行政の実施に要する費用に充てるため、狩猟者の登録を受ける者に対して課する。

Article 103-18 Hunting tax shall be imposed on registered hunters to cover the costs required for the protection of Wildlife and for the implementation of administration concerning hunting.

(昭三八条例五四・追加、昭五四条例三〇・平一六条例一一二・一部改正)

(Addition of Ordinance No. 54 of 1963; partial amendment of Ordinance No. 30 of 1979, Ordinance No. 112 of 2004)

(狩猟税の税率)

(Hunting tax rate)

第百三条の十九 狩猟税の税率は、次の各号に掲げる者について、それぞれ当該各号に定める額とする。

Article 103-19 The hunting tax rate shall be the amount specified in each of the following items for each of the persons listed in the respective items.

一 第一種銃猟免許に係る狩猟者の登録を受ける者で、次号に掲げる者以外のもの 一万六千五百円

(i) A person registered as a hunter pertaining to a first-class gun hunting license, other than those listed in the following item: 16,500 yen

二 第一種銃猟免許に係る狩猟者の登録を受ける者で、当該年度の都民税の所得割額又は道府県民税の所得割額を納付することを要しないもののうち、法第二十三条第一項第七号に規定する同一生計配偶者又は同項第九号に規定する扶養親族に該当する者(農業、水産業又は林業に従事している者を除く。)以外の者 一万一千円

(ii) A person who is registered as a hunter pertaining to a Type 1 gun hunting license and is not required to pay the amount of per capita income of metropolitan inhabitant tax or per capita income of prefectural inhabitant tax for the relevant year (excluding those engaged in agriculture, fisheries or forestry), other than a person who falls under the category of spouse of the same living person prescribed in Article 23, paragraph (1), item (vii) of the Act or dependent relative prescribed in item (ix) of the same paragraph: 11,000 yen

三 網猟免許又はわな猟免許に係る狩猟者の登録を受ける者で、次号に掲げる者以外のもの 八千二百円

(iii) A person who is registered as a hunter pertaining to a net hunting license or a trap hunting license, other than those listed in the following item: 8,200 yen

四 網猟免許又はわな猟免許に係る狩猟者の登録を受ける者で、当該年度の都民税の所得割額又は道府県民税の所得割額を納付することを要しないもののうち、法第二十三条第一項第七号に規定する同一生計配偶者又は同項第九号に規定する扶養親族に該当する者(農業、水産業又は林業に従事している者を除く。)以外の者 五千五百円

(iv) A person who is registered as a hunter pertaining to a net hunting license or a trap hunting license and is not required to pay the amount of per capita income of metropolitan inhabitant tax or per capita income of prefectural inhabitant tax for the relevant year (excluding those engaged in agriculture, fisheries or forestry), other than a person who falls under a spouse of the same livelihood prescribed in Article 23, paragraph (1), item (vii) of the Act or a dependent prescribed in item (ix) of the same paragraph: 5,500 yen

五 第二種銃猟免許に係る狩猟者の登録を受ける者 五千五百円

(v) A person registered as a hunter pertaining to a second-class gun hunting license: 5,500 yen

2 狩猟者の登録が次の各号に掲げる登録のいずれかに該当する場合における当該狩猟者の登録に係る狩猟税の税率は、前項の規定にかかわらず、同項に規定する税率に当該各号に定める割合を乗じた税率とする。

(2) In the case where the registration of a hunter falls under any of the following types of registration, notwithstanding the provision of the preceding paragraph, the rate of hunting tax on the registration of the hunter shall be the rate obtained by multiplying the rate prescribed in the preceding paragraph by the percentage specified in each such item.

一 放鳥獣猟区(鳥獣の保護及び管理並びに狩猟の適正化に関する法律(平成十四年法律第八十八号)第六十八条第二項第四号に規定する放鳥獣猟区をいう。次号において同じ。)のみに係る狩猟者の登録 四分の一

(i) Registration of hunters pertaining only to game hunting area of released wildlife (Meaning a game hunting area of released wildlife prescribed in Article 68, paragraph (2), item (iv) of the Cabinet Order of Enforcement Regulations on the Protection and Control of Wildlife and Act on the Optimization of Hunting (Act No. 88 of 2002. The same shall apply in the following item): one-fourth

二 前号の狩猟者の登録を受けている者が受ける放鳥獣猟区及び放鳥獣猟区以外の場所に係る狩猟者の登録 四分の三

(ii) Registration of hunters pertaining to places other than game hunting area of released wildlife and game hunting area of released wildlife to be received by a person who is registered as a hunter under the preceding item: three-fourths.

(平一六条例一一二・全改、平一九条例八三・平二七条例二〇・平二九条例四八・一部改正)

(Totally changed of Ordinance No. 112 of 2004; partial amendment of Ordinance No. 83 of 2007, Ordinance No. 20 of 2015, Ordinance No. 48 of 2017)

(狩猟税の賦課期日)

(Date of assessment of hunting tax)

第百三条の二十 狩猟税の賦課期日は、狩猟者の登録を受ける日とする。

Article 103-20 The date of assessment of the hunting tax shall be the date of registration of the hunter.

(昭三八条例五四・追加、昭五四条例三〇・平一六条例一一二・一部改正)

(Addition of Ordinance No. 54 of 1963; partial amendment of Ordinance No. 30 of 1979, Ordinance No. 112 of 2004)

(狩猟税の徴収方法)

(Method of collecting hunting tax)

第百三条の二十一 狩猟税の徴収は、証紙徴収の方法による。ただし、特別の事情によつて知事がこれにより難いと認める場合は、普通徴収の方法による。

Article 103-21 Hunting taxes shall be collected by the method of stamp collection. However, if the governor finds it difficult to do so due to special circumstances, the ordinary method of collection shall be used.

2 前項ただし書の規定により普通徴収の方法によつて徴収する狩猟税の納期は、納税通知書に定めるところによる。

(2) The due date of the hunting tax to be collected by the ordinary method of collection pursuant to the proviso of the preceding paragraph shall be as specified in the tax notice.

(平一六条例一一二・全改)

(Totally amendment of Ordinance No. 112 of 2004)

(狩猟税の証紙徴収の手続)

(Procedures for collection of hunting tax stamps)

第百三条の二十二 狩猟税の証紙徴収については、納税者が狩猟者の登録を受ける際提出する規則に定める申請書に、第百三条の十九に定める狩猟税の税率に相当する額の現金の納付を受けた後規則で定める納税済印を押すことによつて行うものとする。

Article 103-22 The collection of hunting tax stamps shall be conducted by affixing a tax payment stamp to the application form specified by the Rules, which the taxpayer submits when obtaining registration as a hunter, after receiving payment in cash of the amount equivalent to the hunting tax rate specified in Article 103-19.

(平一六条例一一二・全改)

(Totally amendment of Ordinance No. 112 of 2004)

第四章 特別区の存する区域において都税として課する普通税

Chapter IV Ordinary Taxes Imposed as Metropolitan Taxes in the Areas where Special

Wards Exist

(昭三一条例四五・旧第三章繰下)

(Ordinance No. 45 of 1956, former Chapter 3 carried forward)

第一節 都民税(法人)

Section 1 Metropolitan inhabitant tax (corporations)

(昭二六条例六七・追加、昭三九条例一九〇・改称)

(Addition of Ordinance No. 67 of 1951; renamed of Ordinance No. 190 of 1964)

(都民税の納税義務者等)

(Persons liable for Tokyo metropolitan inhabitant tax)

第百四条 都民税は、次の各号に掲げる者に対して、それぞれ当該各号に掲げる額により課する。

Article 104 The metropolitan inhabitant tax shall be imposed on the persons listed in the following items by the amount listed in each such item.

一 事務所又は事業所を有する法人 均等割額及び法人税割額の合算額

(i) Corporations with offices or places of business: The total of the amount of per capita levy and per corporation levy

二 寮、宿泊所、クラブその他これらに類する施設(以下「寮等」という。)を有する法人で事務所又は事業所を有しないもの 均等割額

(ii) Corporations with dormitories, lodging, clubs, and other similar facilities (hereinafter referred to as "dormitories, etc.") that do not have offices or places of business The amount of per capita levy

三 法人課税信託の引受けを行うことにより法人税を課される個人で事務所又は事業所を有するもの 法人税割額

(iii) An individual who is subject to corporate taxation by accepting a corporate taxable trust and has an office or place of business: the amount of corporation levy

2 法人でない社団又は財団で代表者又は管理人の定めがあり、かつ、収益事業を行うもの(当該社団又は財団で収益事業を廃止したものを含む。第百六条第一項の表第一号において「人格のない社団等」という。)又は法人課税信託の引受けを行うものは、法人与みなして、この節(第百十四条を除く。)の規定を適用する。

(2) An association or foundation which is not a corporation, has a designated representative or manager (referred to as "an association, etc. without legal personality " in item (i) of the table under Article 106, paragraph (1)) or administrator and that operate a profit-making business shall apply.

(昭二六条例六七・追加、昭二九条例四二・旧第百十七条の二繰上、昭三一条例

四五・昭三二条例三四・昭四〇条例八〇・平一九条例九二・平二〇条例七八・平三〇条例七七・一部改正)

(Addition of Ordinance No. 67 of 1951; partial amendment of Ordinance No. 42 of 1954, former Article 117-2 carried forward; partial amendment of Ordinance No. 45 of 1956, Ordinance No. 34 of 1957, Ordinance No. 80 of 1965, Ordinance No. 92 of 2007, Ordinance No. 78 of 2008, Ordinance No. 77 of 2018)

(法人課税信託の受託者に関する第二章第一節及びこの節の規定の適用)

(Application of the provisions of Chapter II, Section 1 and this Section with respect to trustees of trust subject to corporation taxation)

第百五条 法人課税信託の受託者は、各法人課税信託の信託資産等及び固有資産等ごとに、それぞれ別の者とみなして、第二章第一節(第二十四条の二及び第二十四条の十七を除く。)及びこの節(第百七条、第百十三条及び第百十四条に限る。)の規定を適用する。

Article 105 The provisions of Chapter II, Section 1 (excluding Article 24-2 and Article 24-17) and this Section (limited to Articles 107, 113 and 114) shall apply to the trustees of trust subject to corporation taxation, deeming each trust asset, etc. and each unique asset, etc. of each trust subject to corporation taxation to be a different person.

(平一九条例九二・全改、平三〇条例七七・一部改正)

(Totally changed of Ordinance No. 92 of 2007; partial amendment of Ordinance No. 77 of 2018)

(均等割の税率)

(Per capita levy rate)

第百六条 均等割の税率は、次の表の上欄に掲げる法人の区分に応じ、それぞれ当該下欄に定める額とする。

Article 106 The tax rate for per capita levy shall be the amount specified in the lower column of the following table for each of the category of corporations listed in the upper column of the said table.

法人の区分 Category of corporation	税率 Tax rate
一 次に掲げる法人 (i) The following corporations イ 法人税法第二条第五号の公共法人及び法第二百九十四条第七項に規定する公益法人等のうち、法第二百九十六条第一項の規定により均等割を課することができないもの以外のもの(法人税法別表第二に規定する独立行政法人で収益事業を行うものを除く。)	年額 七万円(法人の事務所、事業所又は寮等が特別区の存する区域以外の都の区域内にも所在する場合(以下「法人の事務所等が特別区の存する区域外にも所在する場合」という。))には、五万円) 70,000 yen per year (In the case where a corporation's

(a) Public corporations set forth in Article 2, item (v) of the Corporation Tax Act and public interest corporations, etc. set forth in Article 294, paragraph (7) of the Act, other than those to which per capita levy may not be imposed pursuant to the provision of Article 296(1) of the Act (excluding incorporated administrative agencies set forth in Appended Table 2 of the Corporation Tax Act that conduct profit-making businesses) ロ 人格のない社団等 (b) an association, etc. without legal personality ハ 一般社団法人(非営利型法人に該当するものを除く。)及び一般財団法人(非営利型法人に該当するものを除く。) (c) General incorporated associations (excluding those that fall under the category of non-profit corporations) and general incorporated foundations (excluding those that fall under the category of non-profit corporations) ニ 保険業法(平成七年法律第百五号)に規定する相互会社以外の法人で資本金の額又は出資金の額を有しないもの(イからハまでに掲げる法人を除く。) (d) A corporation other than a mutual company prescribed in the Insurance Business Act (Act No. 105 of 1995) that does not have any amount of capital or capital contribution (excluding corporations listed in (a) through (c) above). ホ 資本金等の額を有する法人(法人税法別表第二に規定する独立行政法人で収益事業を行わないもの及びニに掲げる法人を除く。以下この表において同じ。)で資本金等の額が千万円以下であるもののうち、特別区内に有する事務所、事業所又は寮等の従業者(俸給、給料若しくは賞与又はこれらの性質	office, place of business, or dormitory, etc. is also located in the metropolitan area other than the area where the special ward exists (hereinafter referred to as “the case where the corporation’s office, etc. is also located outside the area where the special ward exists”), 50,000 yen)

を有する給与の支払を受けるべき役員を含む。)の数の合計数(次号から第十号までにおいて「従業者数の合計数」という。)が五十人以下であるもの (e) A corporation with capital, etc. (excluding incorporated administrative agencies prescribed in Appended Table 2 of the Corporation Tax Act that do not engage in a profit-making business and corporations listed in (d) The same shall apply hereinafter in this table), the amount of which is 10 million yen or less and the total number of employees (referred to as "total number of employees" in the next item through item(x)) in offices (including officers who are to receive salaries, wages or bonuses, or salaries of these nature), places of business or dormitories, etc., located in the special wards is 50 or less.	
二 資本金等の額を有する法人で資本金等の額が千万円以下であるもののうち、従業者数の合計数が五十人を超えるもの (ii) A corporation with capital, etc., the amount of which is 10 million yen or less and the total number of employees of which exceeds 50 persons	年額 十四万円(法人の事務所等が特別区の存する区域外にも所在する場合には、十二万円) 140,000 yen per year (120,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
三 資本金等の額を有する法人で資本金等の額が千万円を超え一億円以下であるもののうち、従業者数の合計数が五十人以下であるもの (iii) A corporation with capital, etc., the amount of which exceeds 10 million yen but does not exceed 100 million yen and the total number of employees of which does not exceed 50 persons	年額 十八万円(法人の事務所等が特別区の存する区域外にも所在する場合には、十三万円) 180,000 yen per year (130,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
四 資本金等の額を有する法人で資本金等の額が千万円を超え一億円以下であるもののう	年額 二十万円(法人の事務所等が特別区の存する区域外にも所在す

ち、従業者数の合計数が五十人を超えるもの (iv) A corporation with capital, etc., the amount of which exceeds 10 million yen but does not exceed 100 million yen, whose total number of employees exceeds 50 persons	る場合には、十五万円) 200,000 yen per year (150,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
五 資本金等の額を有する法人で資本金等の額が一億円を超え十億円以下であるものうち、従業者数の合計数が五十人以下であるもの (v) A corporation with capital, etc., the amount of which exceeds 100 million yen but does not exceed 1 billion yen and the total number of employees of which does not exceed 50 persons	年額 二十九万円(法人の事務所等が特別区の存する区域外にも所在する場合には、十六万円) Annual amount: 290,000 yen (160,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
六 資本金等の額を有する法人で資本金等の額が一億円を超え十億円以下であるものうち、従業者数の合計数が五十人を超えるもの (vi) Corporations with capital, etc. exceeding 100 million yen but not exceeding 1 billion yen, of which the total number of employees exceeds 50 persons	年額 五十三万円(法人の事務所等が特別区の存する区域外にも所在する場合には、四十万円) Annual amount: 530,000 yen (400,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
七 資本金等の額を有する法人で資本金等の額が十億円を超え五十億円以下であるものうち、従業者数の合計数が五十人以下であるもの (vii) A corporation with capital, etc., the amount of which exceeds 1 billion yen but does not exceed 5 billion yen and the total number of employees of which does not exceed 50 persons	年額 九十五万円(法人の事務所等が特別区の存する区域外にも所在する場合には、四十一万円) Annual amount 950,000 yen (410,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
八 資本金等の額を有する法人で資本金等の額が十億円を超え五十億円以下であるものうち、従業者数の合計数が五十人を超えるもの (viii) A corporation with capital, etc., the amount of which exceeds 1 billion yen but does not exceed 5 billion yen and the total number of employees of which exceeds 50 persons	年額 二百二十九万円(法人の事務所等が特別区の存する区域外にも所在する場合には、百七十五万円) Annual amount: 2,290,000 yen (1,750,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)

九 資本金等の額を有する法人で資本金等の額が五十億円を超えるもののうち、従業者数の合計数が五十人以下であるもの (ix) A corporation with capital, etc., the amount of which exceeds 5 billion yen and the total number of employees of which is 50 persons or less	年額 百二十一万円(法人の事務所等が特別区の存する区域外にも所在する場合には、四十一万円) Annual amount: 1,210,000 yen (410,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)
十 資本金等の額を有する法人で資本金等の額が五十億円を超えるもののうち、従業者数の合計数が五十人を超えるもの (x) Any corporation with capital, etc., the amount of which exceeds 5 billion yen and the total number of employees of which exceeds 50 persons	年額 三百八十万円(法人の事務所等が特別区の存する区域外にも所在する場合には、三百万円) Annual amount: 380,000 yen (3,000,000 yen if the corporation's office, etc. is also located outside the area where the special ward exists)

- 2 二以上の特別区の区域内に事務所、事業所又は寮等を有する法人(特別区の存する区域以外の都の区域内に事務所、事業所又は寮等を有する法人を除く。)に対して課する均等割の税率は、それらの事務所、事業所又は寮等のうち主たる事務所若しくは事業所又は主たる寮等として知事が指定するもの以外の事務所、事業所又は寮等の所在する特別区にあつては、前項の規定にかかわらず、次の表の上欄に掲げる法人の区分に応じ、それぞれ当該下欄に定める額とする。

- (2) Notwithstanding the provision of the preceding paragraph, the tax rate on per capita levy to be imposed on corporations having offices (excluding corporations that have offices, places of business, or dormitories, etc. within the area of Tokyo other than the area where the special wards exist), places of business, or dormitories, etc. within the area of two or more special wards shall be, in the case of special wards in which offices, places of business, or dormitories, etc. other than those designated by the Governor as their principal offices or places of business or principal dormitories, etc. are located, the amount specified in the lower column of the following table for the category of corporations listed in the upper column of the said table, respectively.

法人の区分 Category of corporation	税率 Tax rate
一 前項の表の第一号に掲げる法人 (i) A corporation listed in item (i) of the table in the preceding paragraph	年額 五万円 50,000 yen per year
二 前項の表の第二号に掲げる法人 (ii) A corporation listed in item (ii) of the table in the	年額 十二万円 120,000 yen per year

preceding paragraph	
三 前項の表の第三号に掲げる法人 (iii) A corporation listed in item (iii) of the table in the preceding paragraph	年額 十三万円 130,000 yen per year
四 前項の表の第四号に掲げる法人 (iv) A corporation listed in item (iv) of the table in the preceding paragraph	年額 十五万円 150,000 yen per year
五 前項の表の第五号に掲げる法人 (v) Corporation listed in item (v) of the table in the preceding paragraph	年額 十六万円 160,000 yen per year
六 前項の表の第六号に掲げる法人 (vi) Corporation listed in item (vi) of the table in the preceding paragraph	年額 四十万円 400,000 yen per year
七 前項の表の第七号及び第九号に掲げる法人 (vii) Corporations listed in items (vii) and (ix) of the table in the preceding paragraph	年額 四十一万円 410,000 yen per year
八 前項の表の第八号に掲げる法人 (viii) A corporation listed in item (viii) of the table in the preceding paragraph	年額 百七十五万円 1,750,000 yen per year
九 前項の表の第十号に掲げる法人 (ix) Corporation listed in item (x) of the table set forth in the preceding paragraph	年額 三百万円 3,000,000 yen per year

(昭五一条例五三・全改、昭五二条例四三・昭五三条例四二・昭五六条例六〇・昭五八条例二六・昭五九条例七一・平六条例八二・平八条例九〇・平一七条例二三・平一七条例一〇七・平一八条例九四・平一九条例九二・平二〇条例七八・平二〇条例八二・一部改正)

(Totally amendment of Ordinance No. 53 of 1976; Ordinance No. 43 of 1977, Ordinance No. 42 of 1978, Ordinance No. 60 of 1981, Ordinance No. 26 of 1983, Ordinance No. 71 of 1984, Ordinance No. 82 of 1994, Ordinance No. 90 of 1996, Ordinance No. 23 of 2005, Ordinance No. 107 of 2005, Ordinance No. 94 of 2006, Ordinance No. 92 of 2007, Ordinance No. 78 of 2008, Ordinance No. 82 2008)

(法人税割の税率)

(Tax rate for corporation levy)

第百七条 法人税割の税率は、百分の七・〇とする。

Article 107 The tax rate for the corporation levy shall be 7.0/100.

(昭二六条例六七・追加、昭二七条例五八・一部改正、昭二九条例四二・旧第一百七十七条の五繰上、昭三〇条例三三・昭四〇条例七〇・昭四一条例五一・昭四九条例五八・平二六条例一〇一・平二八条例八二・一部改正)

(Addition of Ordinance No. 67 of 1951; partial amendment of Ordinance No. 58 of 1952;; Ordinance No. 42 of 1954, former Article 117-5 carried forward; Ordinance No. 33 of 1955, Ordinance No. 70 of 1965, Ordinance No. 51 of 1966, Ordinance No. 58 of 1974, Ordinance No. 101 of 2014, Ordinance No. 82 of 2016)

第百八条から第百十二条まで 削除

Articles 108 through 112 Deletion

(昭三〇条例三三)

(Ordinance No. 33 of 1955)

(都民税の申告納付)

(Metropolitan inhabitants tax return and payment)

第百十三条 都民税を申告納付する義務がある者は、法第三百二十一条の八及び法第三百二十一条の十三に規定する申告書を知事に提出し、及びその申告に係る税額を納付書によつて納付しなければならない。

Article 113 A person liable to file and pay metropolitan inhabitant tax shall submit a return form prescribed in Article 321-8 and Article 321-13 of the Act to the governor and pay the amount of tax pertaining to such return with a payment slip.

(昭三〇条例三三・全改)

(Totally changed of Ordinance No. 33 of 1955)

第百十四条 法第三百二十一条の八第六十二項に規定する内国法人は、同条第六十六項又は第七十六項の規定の適用を受ける場合を除き、前条の規定により、同条の規定による申告書により行うこととされている申告については、同条の規定にかかわらず、法第三百二十一条の八第六十二項の規定により行わなければならない。

Article 114 A domestic corporation prescribed in Article 321-8, paragraph (62) of the Act shall, except where it is subject to the provision of paragraph (66) or paragraph (76) of the said Article, file a return that is to be filed pursuant to the provision of the preceding Article, notwithstanding the provision of the said Article. Article 321-8, paragraph (62) of the Act shall be made pursuant to the provisions of Article 321-8, paragraph (62) of the Act.

(平三〇条例七七(令元条例四)・全改、令三条例九(令三条例五九)・令四条例六五・一部改正)

(Totally changed of Ordinance No. 77 of 2018 (Ordinance No. 4 of 2019); partial amendment of Ordinance No. 9 of 2021 (Ordinance No.59 of 2021); Ordinance No. 65 of 2022, fully revised)

(事務所設置等の申告義務)

(Obligation to report establishment of office, etc.)

第百十四条の二 都民税の納税義務者は、事務所、事業所又は寮等を設けた場合においては、事務所、事業所又は寮等を設けた日から十五日以内に、次に掲げる事項を知事に申告しなければならない。ただし、第二十六条の規定により事業開始等の申告義務を有するものについては、この限りでない。

Article 114-2 A taxpayer liable for metropolitan inhabitant tax shall, in the case where persons has established an office, place of business or dormitory, etc., report the following matters to the Governor within 15 days from the date of establishment of the office, place of business or dormitory, etc. However, this shall not apply to those who are obliged to file a report of commencement of business, etc. pursuant to the provisions of Article 26.

一 名称及び代表者又は管理人の氏名

(i) Name and name of representative or administrator

二 事務所、事業所又は寮等の所在地及び名称

(ii) Location and name of the office, place of business, or dormitory

三 事業の種類

(iii) Type of Business

四 事務所、事業所又は寮等を設けた年月日

(iv) Date of establishment of office, business office, or dormitory

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

2 前項の規定によつて申告をした事項に変更を生じた場合若しくは事務所、事業所又は寮等を廃止した場合においては、その事実の発生した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。

(2) In the event of any change in the matters reported pursuant to the provision of the preceding paragraph or in the event of the abolition of an office, place of business or dormitory, etc., a report to that effect shall be submitted to the governor within ten days from the date of occurrence of such fact.

(昭三一条例四五・追加、昭四二条例六七・平一七条例二三・一部改正)

(Ordinance No. 45 of 1956, added; Ordinance No. 67 of 1967; Ordinance No. 23 of 2005, partial revision)

(都民税の納税管理人)

(Metropolitan tax payment administrator)

第百十五条 都民税の納税義務者は、都内に事務所、事業所又は寮等を有しなくなつた場合においては、都内に住所、居所、事務所若しくは事業所(以下この条及び第二百三条において「住所等」という。)を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を

有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 115 In the case where a person liable for metropolitan inhabitant tax ceases to have an office, place of business, or dormitory, etc. in Tokyo (hereinafter referred to as "Address, etc." in this Article and Article 203), persons shall, within 10 days from the day on which it becomes necessary to appoint a tax payment administrator from among persons who have a domicile, residence, office, or place of business in Tokyo, submit a written application for appointment to the Governor, or shall apply to the Governor for approval of a person who has a domicile, etc. outside Tokyo who is convenient for handling all matters concerning tax payment, as a tax payment administrator, no later than 10 days before the day on which it becomes necessary to appoint such person.

2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator application form to the Governor or obtained approval from the Governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, in the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the governor to that effect within ten days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the Governor to obtain approval by 10 days before the date of the change or change.

3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る都民税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, a taxpayer is not required to appoint a tax payment administrator if the said taxpayer has applied to the Governor and obtained one's approval that there is no obstacle to ensuring the collection of the metropolitan inhabitant tax pertaining to the said taxpayer.

(昭二六条例六七・追加、昭二九条例四二・旧第百十七条の十三繰上、昭三〇条例三三・昭三一条例四五・平一〇条例七五・平一五条例一二五・一部改正)

(Addition of Ordinance No. 67 of 1951; partial amendment of Ordinance No. 42 of 1954, former Article 117-13, carried forward; partial amendment of Ordinance No. 33 of 1955, Ordinance No. 45 of 1956, Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

(都民税の納税管理人に係る不申告に関する過料)

(Fines for failure to report metropolitan inhabitant tax payments to the tax administrator)

第百十六条 前条第三項の認定を受けていない都民税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 116 Where a metropolitan inhabitant taxpayer who has not obtained the approval set forth in paragraph (3) of the preceding Article and has not obtained the approval set forth in paragraph (1) or (2) of the same Article has failed to file a return without justifiable grounds with respect to the tax agent who is to file a return pursuant to the provisions of paragraph (1) or (2) of the same Article, a civil fine not exceeding 100,000 yen shall be imposed on such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭二六条例六七・追加、昭二九条例四二・旧第百十七条の十四繰上、昭三九条例一三七・平一〇条例七五・平二三条例六二・一部改正)

(Addition of Ordinance No. 67 of 1951; partial amendment of Ordinance No. 42 of 1954, former Article 117-14, carried forward; partial amendment of Ordinance No. 137 of 1964, Ordinance No. 75 of 1998, Ordinance No. 62 of 2011)

第百十七条 削除

Article 117 Deletion

(昭三八条例五四)

(Ordinance No. 54 of 1963)

(均等割の免除)

(Exemption from per capita levy)

第百十七条の二 均等割は、公益社団法人及び公益財団法人その他規則で定める法人(収

益事業又は法人課税信託の引受けを行うものを除く。)であつて、知事において必要があると認めるものに対しては、これを免除する。

Per capita levy

Article 117-2 The per capita levy shall be exempted for public interest incorporated associations, public interest incorporated foundations and other juridical persons provided for by the rules (excluding those that underwrite income-producing businesses or corporate taxable trusts), which are deemed necessary by the Governor.

2 前項の規定によつて均等割の免除を受けようとする者は、当該均等割の納期限までに年度、税額及び免除を受けようとする事由を記載した申請書を知事に提出しなければならない。

(2) A person who wishes to obtain exemption from per capita levy pursuant to the provision of the preceding paragraph shall submit a written application to the governor stating the fiscal year, the amount of tax, and the reason for seeking exemption by the due date of payment of the said per capita tax.

3 第一項の規定によつて均等割の免除を受けたものは、その事由が止んだ場合においては、直ちにその旨を知事に申告しなければならない。

(3) Any person who has been exempted from paying per capita levy pursuant to the provisions of paragraph (1) shall immediately report to the Governor when the reason for such exemption ceases.

(昭二六条例六七・追加、昭二八条例一〇〇・一部改正、昭二九条例四二・旧第一百十七条の十六繰上、昭三〇条例三三・昭四〇条例八〇・昭六〇条例一三・平一九条例九二・平二〇条例七八・平二〇条例八二・一部改正)

(Addition of Ordinance No. 67 of 1951; partial amendment of Ordinance No. 100 of 1953; partial amendment of Ordinance No. 42 of 1954, former Article 117-16 carried forward; Ordinance No. 33 of 1955, Ordinance No. 80 of 1965, Ordinance No. 13 of 1985, Ordinance No. 92 of 2007, Ordinance No. 78 of 2008, Ordinance No. 82 of 2008, partial revision)

第二節 固定資産税

Section 2 Fixed assets taxes

(昭二六条例六七・旧第一節繰下)

(Ordinance No. 67 of 1951, former Section 1 carried forward)

(固定資産税の納税義務者等)

(Fixed assets taxpayers, etc.)

第百十八条 固定資産税は、固定資産に対し、土地又は家屋にあつては土地課税台帳等若しくは家屋課税台帳等に登録された基準年度に係る賦課期日における価格又は法第三百四十九条第二項ただし書、第三項ただし書、第四項、第五項ただし書若しくは第六項に

規定する当該価格に比準する価格、償却資産にあつては賦課期日における価格で償却資産課税台帳に登録された価格を課税標準として、それぞれ賦課期日現在における所有者に課する。この場合において、法第三百四十九条の三、法第三百四十九条の三の二若しくは法第三百四十九条の三の四(法附則第十五条の三の二の規定により読み替えて適用される場合を含む。第百三十条において同じ。)又は法附則第十五条から第十五条の三まで若しくは法附則第六十三条の規定の適用を受ける固定資産にあつては、当該固定資産の価格にそれぞれこれらの規定に定める率を乗じて得た額を課税標準とする。

Article 118 Fixed assets tax shall be imposed on fixed assets based on the tax base as of the date of levy, which is, in the case of land or houses, the price as of the date of levy for the base year registered in the land taxation registry, etc. or the house taxation registry, etc., or the price equivalent to such price prescribed in the proviso to Article 349, paragraph (2), proviso to paragraph (3), paragraph (4), proviso to paragraph (5) or paragraph (6) of the Act. The tax shall be imposed on the owner of the depreciable asset as of the date of levy, using as the tax base the price as of the date of levy for the standard year or, in the case of a depreciable asset, the price registered in the depreciable asset taxation registry as of the date of levy, etc. In this case, in the case of fixed assets subject to the provisions of Article 349-3, Article 349-3-2 or 349-3-4 of the Code or Articles 15 to 15-3 inclusive, or Article 63 of the Supplementary Provisions of the Code, the tax base shall be the amount obtained by multiplying the price of such fixed assets by the rate specified in these provisions.

- 2 固定資産の所有者の所在が震災、風水害、火災その他の事由により不明である場合には、その使用者を所有者とみなして、固定資産課税台帳に登録し、その者に固定資産税を課することができる。この場合において、当該登録をしようとするときは、あらかじめ、その旨を当該使用者に通知しなければならない。

(2) Where the whereabouts of the owner of a fixed asset are unknown due to earthquake, windstorm, flood, fire or other reasons, the user of the asset may be deemed to be the owner and registered in the fixed asset taxation registry, and fixed asset tax may be imposed on such person. In this case, when such registration is to be made, the employer shall be notified to that effect in advance.

- 3 法第三百四十三条第五項に規定する探索を行つてもなお固定資産の所有者の存在が不明である場合(前項に規定する場合を除く。)には、その使用者を所有者とみなして、固定資産課税台帳に登録し、その者に固定資産税を課することができる。この場合において、当該登録をしようとするときは、あらかじめ、その旨を当該使用者に通知しなければならない。

In the case where the existence of the owner of a fixed asset is unknown even after conducting a search as prescribed in Article 343, paragraph (5) of the Act (excluding the case prescribed in the preceding paragraph), the user thereof may be deemed to be the owner, registered in the fixed

asset tax registry, and fixed asset tax may be imposed on such person. In this case, when such registration is to be made, the employer shall be notified to that effect in advance.

- 4 土地区画整理法(昭和二十九年法律第百十九号)による土地区画整理事業(農住組合法(昭和五十五年法律第八十六号)第八条第一項の規定により土地区画整理法の規定が適用される農住組合法第七条第一項第一号の事業及び密集市街地における防災街区の整備の促進に関する法律(平成九年法律第四十九号)第四十六条第一項の規定により土地区画整理法の規定が適用される密集市街地における防災街区の整備の促進に関する法律第四十五条第一項第一号の事業並びに大都市地域における住宅及び住宅地の供給の促進に関する特別措置法(昭和五十年法律第六十七号)による住宅街区整備事業を含む。以下この項において同じ。)又は土地改良法による土地改良事業の施行に係る土地については、法令若しくは規約等の定めるところにより仮換地、一時利用地その他の仮に使用し、若しくは収益することができる土地(以下この項において「仮換地等」という。)の指定があつた場合又は土地区画整理法による土地区画整理事業の施行者が同法第百条の二(農住組合法第八条第一項及び密集市街地における防災街区の整備の促進に関する法律第四十六条第一項において適用する場合並びに大都市地域における住宅及び住宅地の供給の促進に関する特別措置法第八十三条において準用する場合を含む。)の規定により管理する土地で当該施行者以外の者が仮に使用するもの(以下この項において「仮使用地」という。)がある場合には、知事が定める区域内の仮換地等又は仮使用地に限り、当該仮換地等又は仮使用地について使用し、又は収益することができることとなつた日から換地処分公告のある日又は換地計画の認可の公告のある日までの間は、仮換地等にあつては当該仮換地等に対応する従前の土地について登記簿又は土地補充課税台帳に所有者として登記又は登録がされている者をもつて、仮使用地にあつては土地区画整理法による土地区画整理事業の施行者以外の仮使用地の使用者をもつて、それぞれ当該仮換地等又は仮使用地に係る第一項の所有者とみなし、換地処分公告があつた日又は換地計画の認可の公告があつた日から換地又は保留地を取得した者が登記簿に当該換地又は保留地に係る所有者として登記される日までの間は、当該換地又は保留地を取得した者をもつて当該換地又は保留地に係る同項の所有者とみなすことができる。

- (2) In the case where there is land managed by the person in charge of the Projects for Land Readjustment (Including projects under Article 7, paragraph (1), item (i) of the Agricultural Housing Association Act to which the provisions of the Land Readjustment Act are applied pursuant to the provisions of Article 8, paragraph (1) of the Farming and Residence Association Act (Act No. 86 of 1980), and projects under Article 45, paragraph (1), item (i) of the Act on Promotion of Development of Disaster Prevention Districts in Dense Urban Areas (No.40 of 1997) to which the provisions of the Land Readjustment Act are applied pursuant to the provisions of Article 46, paragraph (1) of the Act on Promotion of Development of Disaster Prevention Districts in Dense Urban Areas (including projects under Article 45, paragraph (1),

item (i) of the Act on Promotion of Development of Disaster Prevention Districts in Dense Urban Areas and residential district development projects under the Act on Special Measures Concerning the Promotion of Supply of Houses and Housing Lands in Urban Districts (Act No. 67 of 1975), to which the provisions of the Land Readjustment Act are applied pursuant to the provisions of Article 46, paragraph (1). The same shall apply hereinafter in this paragraph) pursuant to the provision of Article 100-2 (including the case where it is applied mutatis mutandis under Article 8, paragraph (1) of the Farming and Residence Association Act and Article 46, paragraph (1) of the Act on Promotion of Development of Disaster Prevention Districts in Dense Urban Areas, and the case where it is applied mutatis mutandis under Article 83 of the Act on Special Measures concerning Promotion of Housing and Housing Land Supply in Metropolitan Areas) of the Land Readjustment Act (Act No. 119 of 1954) that is provisionally used by a person other than said person in charge of the project, only the provisional replacement land, etc. or provisional land for use within the area specified by the governor may be used or earned income from the day on which the public notice of the disposition of land conversion is made, from the day on which said provisional replacement land, etc. or provisional land for use becomes available for use or earnings (hereinafter referred to as "provisional replacement land, etc." in this paragraph.). In the case of provisional land, the person who is registered or registered as the owner of the land corresponding to said provisional land, etc (hereinafter in this paragraph referred to as "temporary use land"). in the registry or the land replenishment tax registry, and in the case of provisional land, the person who uses the provisional land other than the person who executes the land readjustment project under the Land Readjustment Act, shall be the person who uses said provisional land, respectively. The person who acquired the land to be replaced or the person who acquired the land to be replaced or the person who acquired the land to be reserved shall be deemed to be the owner of the land to be replaced or the person who acquired the land to be reserved from the date of public notice of the disposition of the land to be replaced or the date of public notice of the approval of the land replacement plan until the date when the person who acquired the land to be replaced or the person who acquired the land to be reserved is registered in the registry as the owner of the land to be replaced or the person who registered as the owner of the land to be reserved. During the period from the date of the public notice of the approved land plan to the date when the person who acquired the converted or reserved land is registered in the registry as the owner of the converted or reserved land, the person who acquired the converted or reserved land may be deemed to be the owner of the converted or reserved land under said paragraph.

- 5 公有水面埋立法(大正十年法律第五十七号)第二十三条第一項の規定により使用する埋立地若しくは干拓地(以下この項において「埋立地等」という。)又は国が埋立て若しくは干拓により造成する埋立地等(同法第四十二条第二項の規定による通知前の埋立地等

に限る。以下この項において同じ。)で工作物を設置し、その他土地を使用する場合と同様の状態で使用されているもの(埋立て又は干拓に関する工事に關して使用されているものを除く。)については、これらの埋立地等をもつて土地とみなし、これらの埋立地等のうち、都道府県、市町村、特別区、これらの組合、財産区及び合併特例区(以下この項において「都道府県等」という。)以外の者が同法第二十三条第一項の規定により使用する埋立地等にあつては、当該埋立地等を使用する者をもつて当該埋立地等に係る第一項の所有者とみなし、都道府県等が同条第一項の規定により使用し、又は国が埋立て若しくは干拓により造成する埋立地等にあつては、都道府県等又は国が当該埋立地等を都道府県等又は国以外の者に使用させている場合に限り、当該埋立地等を使用する者(土地改良法第八十七条の二第一項の規定により国又は都道府県が行う同項第一号の事業により造成された埋立地等を使用する者で地方税法施行令第四十九条の三に定める者を除く。)をもつて当該埋立地等に係る第一項の所有者とみなし、固定資産税を課することができる。

- (5) With respect to reclaimed land or land reclaimed by reclamation or land reclamation used (limited to landfill sites, etc. prior to notification pursuant to the provisions of paragraph (2) of Article 42 of the same Act. The same shall apply hereinafter in this paragraph) pursuant to the provision of paragraph (1) of Article 23 of the Public Waters Reclamation Act (Act No. 57 of 1921) or reclaimed land, etc. created by reclamation or land reclamation by the national government (limited to landfill sites, etc. prior to notification pursuant to the provisions of paragraph (2) of Article 42 of the same Act. The same shall apply hereinafter in this paragraph) and used in the same condition as when structures are installed or other land is used, such reclaimed land, etc. shall be deemed to be land, and this reclaimed land, etc. (hereinafter in this paragraph referred to as "landfill, etc."). In the case of reclaimed land, etc. used by a person other than prefectures, municipalities, special wards, their associations, property districts and special merger wards pursuant to the provision of Article 23 paragraph (1) of the same Act, the person using said reclaimed land, etc. shall be deemed to be the owner set forth in paragraph (1) pertaining to said reclaimed land, etc., and in the case of reclaimed land, etc. used by a prefecture, etc. pursuant to the provision of paragraph (1) of the same Article or by the national government shall be deemed to be the owner set forth in paragraph (1) pertaining to said reclaimed land, etc. and the fixed assets tax may be imposed.

- 6 家屋の附帯設備(家屋のうち附帯設備に属する部分その他地方税法施行規則第十条の二の十五で定めるものを含む。)であつて、当該家屋の所有者以外の者がその事業の用に供するため取り付けたものであり、かつ、当該家屋に付合したことにより当該家屋の所有者が所有することとなつたもの(以下この項において「特定附帯設備」という。)については、当該取り付けた者の事業の用に供することができる資産である場合に限り、当該取り付けた者をもつて第一項の所有者とみなし、当該特定附帯設備のうち家屋に属す

る部分は家屋以外の資産とみなして固定資産税を課する。

- (6) Ancillary facilities of a house (including a part of a house which belongs to an ancillary facility and other parts specified in Article 10-2-15 of the Ordinance for Enforcement of the Local Tax Act) With respect to incidental facilities attached to a house (including a part of a house that belongs to an incidental facility or any other part specified in Article 10-2-15 of the Ordinance for Enforcement of the Local Tax Act), which are installed by a person other than the owner of the said house for the use of his/her business and have become owned by the owner of the said house due to being attached to the said house (hereinafter referred to in this paragraph as "specified incidental facilities"), it shall be deemed that the said incidental facilities are used for the business of the person who installed them.

(昭二九条例四二・昭三〇条例三三・昭三二条例三四・昭三四条例五一・昭三六条例六一・昭三七条例七五・昭四〇条例八〇・昭四八条例六四・昭五一条例六九・昭五三条例四二・昭五六条例六七・昭六二条例四四・平元条例七六・平三条例九・平八条例九〇・平一〇条例八三・平一一条例七五・平一一条例一一三・平一二条例一四六・平一四条例一一〇・平一五条例一二五・平一六条例一一二・平一六条例一一七・平一七条例一〇七・平二〇条例七八・平二一条例五八・平二一条例六七・平二二条例七八・平二三条例六〇・平二三条例六二・平二四条例二三・平二五条例一〇〇・平二九条例三八・平三〇条例一五・令二条例五二・令二条例九〇・令三条例九・令五条例二〇・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 33 of 1955, Ordinance No. 34 of 1957, Ordinance No. 51 of 1959, Ordinance No. 61 of 1961, Ordinance No. 75 of 1962, Ordinance No. 80 of 1965, Ordinance No. 64 of 1973, Ordinance No. 69 of 1976, Ordinance No. 42 of 1978, Ordinance No. 67 of 1981, Ordinance No. 44 of 1987, Ordinance No. 76 of 1989, Ordinance No. 9 of 1991, Ordinance No. 90 of 1996, Ordinance No. 83 of 1998, Ordinance No. 75 of 1999, Ordinance No. 113 of 1999, Ordinance No. 146 of 2000, Ordinance No. 110 of 2002, Ordinance No. 125 of 2003, Ordinance No. 112 of 2004, Ordinance No. 117 of 2004, Ordinance No. 107 of 2005, Ordinance No. 78 of 2008, Ordinance No. 58 of 2009, Ordinance No. 67 of 2009, Ordinance No. 78 of 2010, Ordinance No. 60 of 2011, Ordinance No. 62 of 2011, Ordinance No. 23 of 2012, Ordinance No. 100 of 2013, Ordinance No. 38 of 2017, Ordinance No. 15 of 2018, Ordinance No. 52 of 2020, Ordinance No. 90 of 2020, Ordinance No. 9 of 2021, Ordinance No. 20 of 2023)

第百十九条及び第百二十条 削除

Articles 119 and 120 Deletion

(昭二六条例六七)

(Ordinance No. 67 of 1951)

(非課税の固定資産の有料貸付者に係る納税義務)

(Tax liability for fee-based lenders of tax-exempt fixed assets)

第二百一十一条 固定資産を有料で借り受けた者がこれを法第三百四十八条第二項各号又は法附則第四十一条第八項各号に掲げる固定資産として使用する場合には、当該固定資産の所有者に対し固定資産税を課する。

Article 121 Where a person who has leased a fixed asset for a fee uses it as a fixed asset listed in each item of Article 348, paragraph (2) of the Act or each item of Article 41, paragraph (8) of the Supplementary Provisions of the Act, Fixed assets tax shall be imposed on the owner of said fixed asset.

(平二四条例九二・全改、平二六条例九六・平二六条例一〇一・平二九条例三八・一部改正)

(Totally amendment of Ordinance No. 92 of 2012; Ordinance No. 96 of 2014, Ordinance No. 101 of 2014, Ordinance No. 38 of 2017)

(法第三百四十九条の三第二十七項等に規定する条例で定める割合)

(Percentage to be determined by the ordinance prescribed in Article 349-3, paragraph (27), etc. of the Act)

第二百一十一条の二 次の各号に掲げる規定に規定する条例で定める割合は、当該各号に定める割合とする。

Article 121-2 The ratio specified by an ordinance as prescribed in the provisions listed in the following items shall be the ratio specified in each such item.

一 法第三百四十九条の三第二十七項 三分の一

(i) Article 349-3, paragraph (27) of the Act: one-third

二 法第三百四十九条の三第二十八項 三分の一

(ii) Article 349-3, paragraph (28) of the Act: one-third

三 法第三百四十九条の三第二十九項 三分の一

(iii) Article 349-3, paragraph (29) of the Act: one-third

(平二九条例四八・追加、令二条例五二・一部改正)

(Addition of Ordinance No. 48 of 2017; partial amendment of Ordinance No. 52 of 2020)

(固定資産税の税率)

(Fixed assets tax rate)

第二百二十二条 固定資産税の税率は、百分の一・四とする。

Article 122 The tax rate for Fixed assets tax shall be 1.4 per cent.

(昭二九条例四二・一部改正)

(Partial amendment of Ordinance No. 42 of 1954)

(固定資産税の免税点)

(Fixed assets tax exemption points)

第百二十三条 固定資産税は、同一の者について、特別区の区域内におけるその者の所有に係る固定資産に対して課する固定資産税の課税標準となるべき額が土地にあつては三十万円、家屋にあつては二十万円、償却資産にあつては百五十万円に満たない場合においては、これを課さない。

Article 123 No Fixed assets tax shall be imposed on the same person in the case where the amount to be the tax base of the Fixed assets tax to be imposed on the fixed assets owned by the person in the area of the special district is less than 300,000 yen for land, 200,000 yen for houses and 1,500,000 yen for depreciable assets.

(昭二九条例四二・昭三〇条例三三・昭三四条例三三・昭四一条例五一・昭四八条例五九・平三条例四二・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 33 of 1955, Ordinance No. 33 of 1959, Ordinance No. 51 of 1966, Ordinance No. 59 of 1973, Ordinance No. 42 of 1991)

第百二十四条 削除

Article 124 Deletion

(昭四六条例七三)

(Ordinance No. 73 of 1971)

(地方税法施行規則第十五条の三第三項本文の補正の方法の申出)

(Request for the method of correction set forth in the main clause of Article 15-3, paragraph (3) of the Ordinance for Enforcement of the Local Tax Act)

第百二十四条の二 地方税法施行規則第十五条の三第三項本文の規定により補正の方法を申し出ようとする者は、次に掲げる事項を記載した申出書を知事に提出しなければならない。ただし、当該補正の方法が第四十六条の二の規定により申し出た補正の方法と同一である場合においては、この限りでない。

Article 124-2 A person who intends to propose the method of correction pursuant to the provision of the main clause of Article 15-3, paragraph (3) of the Ordinance for Enforcement of the Local Tax Act shall submit a written proposal to the governor, which shall state the following matters. The amendment shall be made in accordance with the method of amendment specified in Article 46-2; provided, however, that this shall not apply where the method of amendment is the same as the method of amendment proposed pursuant to the provision of Article 46-2.

一 住所及び氏名又は名称

(i) Address and name

二 補正の方法及びその計算の基礎

(ii) Method of correction and basis of calculation thereof

三 専有部分の天井の高さ

(iii) Ceiling height of the exclusively-owned areas

四 専有部分の附帯設備及び仕上部分の取得に要した価格

(iv) The price required for the acquisition of incidental facilities and finished parts of the exclusively-owned areas

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(昭三八条例五四・追加、昭四二条例六七・平二九条例三八・平二九条例四八・一部改正)

(Addition of Ordinance No. 54 of 1963; partial amendment of Ordinance No. 67 of 1967, Ordinance No. 38 of 2017, Ordinance No. 48 of 2017)

(地方税法施行規則第十五条の三の二第四項本文及び第五項本文の補正の方法の申出)

(Request for the method of correction set forth in the main clause of Article 15-3-2, paragraph (4) and the main clause of Article 15-3-2, paragraph (5) of the Ordinance for Enforcement of the Local Tax Act)

第二百二十四条の二の二 地方税法施行規則第十五条の三の二第四項本文の規定により補正の方法を申し出ようとする者は、次に掲げる事項を記載した申出書を知事に提出しなければならない。ただし、当該補正の方法が第四十六条の三第一項の規定により申し出た補正の方法と同一である場合においては、この限りでない。

Article 124-2-2 A person who intends to propose the method of correction pursuant to the provision of the main clause of Article 15-3-2, paragraph (4) of the Ordinance for Enforcement of the Local Tax Act shall submit a written proposal to the governor, which shall state the following matters. The amendment shall be made in accordance with the method of amendment specified in Article 46-3, paragraph, paragraph (1); provided, however, that this shall not apply where the method of amendment is the same as the method of amendment proposed pursuant to Article 46-3, paragraph (1).

一 住所及び氏名又は名称

(i) Address and name

二 補正の方法及びその計算の基礎

(ii) Method of correction and basis of calculation thereof

三 専有部分の天井の高さ

(iii) Ceiling height of the exclusively-owned areas

四 専有部分の附帯設備及び仕上部分の取得に要した価格

(iv) The price required for the acquisition of incidental facilities and finished parts of the exclusively-owned areas

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the

Governor

2 地方税法施行規則

第十五条の三の二第五項本文の規定により補正の方法(同条第三項の規定による補正を行わないこととするものを含む。第二号において同じ。)を申し出ようとする者は、次に掲げる事項を記載した申出書を知事に提出しなければならない。ただし、当該補正の方法が第四十六条の三第二項の規定により申し出た補正の方法と同一である場合においては、この限りでない。

(2) The method of correction pursuant to the provision of the main clause of Article 15-3-2, paragraph (5) of the Ordinance for Enforcement of the Local Tax Act (including correction not to be made pursuant to the provision of paragraph (3) of the said Article, The same in item (ii)) shall submit to the Governor a written application stating the following matters. The amendment shall be made in accordance with the method of amendment specified in Article 46-3, paragraph (2); provided, however, that this shall not apply where the method of amendment is the same as that proposed pursuant to Article 46-3, paragraph (2).

一 住所及び氏名又は名称

(i) Address and name

二 補正の方法及びその計算の基礎

(ii) Method of correction and basis of calculation thereof

三 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

(iii) In addition to what is listed in the preceding items, matters deemed necessary by the

Governor

(平二九条例三八・追加、平二九条例四八・一部改正)

(Addition of Ordinance No. 38 of 2017; partial amendment of Ordinance No. 48 of 2017)

(共用土地に係る固定資産税額のあん分の申出)

(Application for Proportionate Share of Fixed Assets Taxes on Land for Common Use)

第二百二十四条の三 法第三百五十二条の二第五項の規定による固定資産税額のあん分の申出をしようとする者は、同項の規定の適用を受けようとする年度の初日の属する年の一月十四日までに、次に掲げる事項を記載した申出書を知事に提出しなければならない。ただし、既にこの条の規定による申出に基づく同項の規定による知事の認定を受けている場合において、当該申出事項に異動がないとき又は第一号に掲げる事項のみに異動があるときは、この限りでない。

Article 124-3 A person who intends to file an application for pro rata distribution of the amount of Fixed assets tax pursuant to the provision of Article 352-2, paragraph (5) of the Act shall submit a written application stating the following matters to the governor by January 14 of the year that includes the first day of the year in which persons intends to apply the provision of the said paragraph. However, this shall not apply to the case where the applicant has already obtained the

certification of the Governor pursuant to the provisions of the same paragraph based on the application pursuant to the provisions of this Article, if there is no change in the matters of said application or if there is a change only in the matters listed in item (i).

一 各共用土地納税義務者(法第三百五十二条の二第一項に規定する共用土地納税義務者をいう。第四号において同じ。)の住所及び氏名又は名称

(i) The address and name of each common land taxpayer (meaning a common land taxpayer prescribed in Article 352-2, paragraph (1) of the Act; the same shall apply hereinafter. The same in item (iv).)

二 共用土地(法第三百五十二条の二第一項に規定する共用土地をいう。第三号及び第四号において同じ。)の所在、地番、地目及び地積並びにその用途

(ii) Location, lot number, lot classification and acreage and the use thereof of common land (meaning common land prescribed in Article 352-2, paragraph (1) of the Act; the same shall apply. The same in items (iii) and (iv).)

三 共用土地に係る区分所有に係る家屋の所在、家屋番号、種類、構造及び床面積並びにその用途

(iii) The location, house number, type, structure and floor area of the house pertaining to compartmentalized ownership on the common land, and its use

四 各共用土地納税義務者の共用土地に係る区分所有に係る家屋の建物の区分所有等に関する法律第十四条第一項から第三項までの規定の例により算定した専有部分の床面積の割合及び当該各共用土地納税義務者の当該共用土地に係る持分の割合

(iv) The percentage of the floor area of the exclusively-owned areas calculated pursuant to the provisions of Article 14, paragraphs (1) to (3) inclusive of the Act on Building Unit Ownership, etc. of Houses under Unit Ownership pertaining to the common land of each person liable for the common land tax and the percentage of the equity interest in the said common land of each such person liable for the common land tax

五 法第三百五十二条の二第一項の規定によりあん分する場合に用いられる割合に準じて定めた割合及び当該割合の算定方法

(v) The ratio determined in accordance with the ratio used in the case of proportional distribution pursuant to the provision of paragraph (1) of Article 352-2 of the Act and the method for calculating said ratio

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(昭五八条例三二・追加、平一三条例八〇・平二三条例七一・平二九条例三八・一部改正)

(Addition of Ordinance No. 32 of 1983; partial amendment of Ordinance No. 80 of 2001,

Ordinance No. 71 of 2011, Ordinance 38 of 2017)

(特定被災共用土地等に係る固定資産税額のあん分の申出)

(Application for Proportionate Share of Fixed Asset Taxes for Specified Disaster-Affected Common Land, etc.)

第二百二十四条の四 法第三百五十二条の二第六項の規定による特定被災共用土地(同項に規定する特定被災共用土地をいう。以下この条において同じ。)に係る固定資産税額のあん分の申出をしようとする者は、法第三百四十九条の三の三第一項に規定する被災年度(以下この項及び第三百三十六条の三において「被災年度」という。)の翌年度又は翌々年度(法第三百四十九条の三の三第一項に規定する避難の指示等(以下この項において「避難の指示等」という。)が行われた場合において、同項に規定する避難等解除日(以下この項において「避難等解除日」という。)の属する年が同項に規定する被災年の翌年以後の年であるときは、当該被災年度の翌年度から避難等解除日の属する年の一月一日から起算して三年を経過した日を賦課期日とする年度までの各年度とし、同項に規定する被災市街地復興推進地域が定められた場合(避難の指示等が行われた場合において、避難等解除日の属する年が被災年の翌年以後の年であるときを除く。)には、当該被災年度の翌年度から被災年の一月一日から起算して四年を経過した日を賦課期日とする年度までの各年度とする。第三百三十六条の三において同じ。)の初日の属する年の一月十四日までに、次に掲げる事項を記載した申出書を知事に提出しなければならない。ただし、既にこの条の規定による申出に基づく知事の認定を受けている場合において、当該申出事項に異動がないときは、この限りでない。

Article 124-4 A person who intends to file an application for pro rata distribution of the amount of fixed assets tax pertaining to specified disaster-stricken common land (meaning the specified disaster-stricken common land prescribed in the same paragraph. Hereinafter the same shall apply in this Article) pursuant to the provision of Article 352-2, paragraph (6) of the Act shall submit a written application stating the following matters to the governor by January 14 of the year that includes the first year of the disaster (Hereinafter referred to as "disaster-stricken fiscal year" in this paragraph and Article 136-3) following the year of the disaster or the second year following the year of the disaster (In the case where the evacuation order, etc. (hereinafter in this paragraph referred to as "evacuation order, etc.") prescribed in Article 349-3-3, paragraph (1) of the Act has been given, if the year in which the date of lifting of the evacuation order, etc. prescribed in the said paragraph falls in the year following the year of the disaster prescribed in the said paragraph, the levy date shall be the date from the year following the year of the disaster to the year in which the third anniversary of the January 1 of the year in which the evacuation order, etc. was lifted falls (hereinafter in this paragraph referred to as the "date of lifting of evacuation, etc.")). In the case where a disaster-stricken urban recovery promotion area has been designated (In cases where evacuation orders, etc. have been given, the year to which the date of

lifting of evacuation orders, etc. belongs is the year following the year of the disaster, except in the following year) as prescribed in the same paragraph, the levy shall be imposed for each fiscal year from the fiscal year following the said disaster year to the fiscal year in which the fourth anniversary of the first day of January of the disaster year has elapsed. The same shall apply in Article 136-3) prescribed in Article 349-3-3, paragraph (1) of the Act.

However, this shall not apply to cases where the applicant has already obtained the certification of the Governor based on the application pursuant to the provisions of this Article and there is no change in the matters of said application.

一 各特定被災共用土地納税義務者(法第三百五十二条の二第六項に規定する特定被災共用土地納税義務者をいう。第五号において同じ。)の住所及び氏名又は名称

(i) The address and name of each specified disaster-stricken common land taxpayer (meaning a specified disaster-affected common land taxpayer prescribed in Article 352-2, paragraph (6) of the Act. The same shall apply in item (v))

二 特定被災共用土地の所在、地番、地目及び地積並びにその用途

(ii) Location, lot number, lot category and acreage of the specified disaster-stricken common land and its use

三 特定被災共用土地に係る被災区分所有家屋(法第三百五十二条の二第三項に規定する被災区分所有家屋をいう。次号及び第五号において同じ。)の被災年度に係る賦課期日における所在、家屋番号、種類、構造及び床面積並びにその用途

(iii) The location, house number, type, structure, and floor area of the damaged condominium-owned house (meaning a damaged condominium-owned house prescribed in Article 352-2, paragraph (3) of the Act; the same shall apply in the following item and item (v)) pertaining to the specified disaster-stricken common land as of the date of levy for the disaster year, and its use

四 特定被災共用土地に係る被災区分所有家屋が滅失し、又は損壊した原因となつた震災等(法第三百四十九条の三の三第一項に規定する震災等をいう。第百三十六条の三第四号において同じ。)の発生した日時

(iv) Date and time of occurrence of the earthquake, etc. (meaning earthquake disaster, etc. prescribed in Article 349-3-3, paragraph (1) of the Act. The same shall apply in item (iv) of Article 136-3) that caused the loss or destruction of the damaged condominium-owned house pertaining to the specified disaster-stricken common land.

五 各特定被災共用土地納税義務者の特定被災共用土地に係る被災区分所有家屋の建物の区分所有等に関する法律第十四条第一項から第三項までの規定の例により算定した専有部分の床面積の割合及び当該各特定被災共用土地納税義務者の当該特定被災共用土地に係る持分の割合

(v) The percentage of the floor area of the exclusively-owned areas calculated pursuant to the

provisions of Article 14, paragraphs (1) to (3) inclusive of the Act on Building Unit Ownership, etc. of the damaged condominium-owned house pertaining to the specified disaster-stricken common land of each person liable to pay taxes on the said specified disaster-stricken common land, and the percentage of equity interest of each such person liable to pay taxes on the said specified disaster-stricken common land

六 法第三百五十二条の二第三項の規定によりあん分する場合に用いられる割合に準じて定めた割合及び当該割合の算定方法

(vi) The ratio determined in accordance with the ratio used in the case of proportional distribution pursuant to the provision of Article 352-2, paragraph (3) of the Act and the method for calculating said ratio

七 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

(vii) Other matters deemed necessary by the Governor in addition to those listed in the preceding items

- 2 法第三百五十二条の二第七項の規定による特定仮換地等(法第三百四十九条の三の三第三項に規定する特定仮換地等をいう。)に係る固定資産税額のあん分の申出については、前項中「法第三百五十二条の二第六項の規定による特定被災共用土地(同項に規定する特定被災共用土地をいう。以下この条において同じ。)」とあるのは「法第三百五十二条の二第七項の規定による特定仮換地等(次項に規定する特定仮換地等をいう。以下この項において同じ。)」と、「特定被災共用土地納税義務者」とあるのは「特定仮換地等納税義務者」と、「第三百五十二条の二第六項に」とあるのは「第三百五十二条の二第七項の規定により読み替えて適用される同条第六項に」と、「特定被災共用土地の」とあるのは「特定仮換地等の」と、「特定被災共用土地に」とあるのは「特定仮換地等に対応する従前の土地である特定被災共用土地に」として、同項の規定を適用する。

- (2) With regard to a request for the provisional distribution of the amount of fixed assets tax on specified disaster-stricken common land, etc. (meaning the specified provisional replacement land, etc. prescribed in Article 349-3-3, paragraph (3) of the Act) under the provision of Article 352-2, paragraph (7) of the Act, "specified disaster-stricken common land (meaning the specified disaster-stricken common land prescribed in the same paragraph. The same shall apply hereinafter in this Article) under the provision of Article 352-2, paragraph (6) of the Act" in the preceding paragraph shall be read as "specified provisional land, etc. (meaning the specified provisional replacement land, etc. prescribed in the following paragraph. The same shall apply hereinafter in this paragraph) under the provision of Article 352-2, paragraph (7) of the Act" and "person liable for tax on specified disaster-stricken common land; The provision of said paragraph shall be applied by replacing the term "to the specified disaster common use land" with "to the specified disaster-stricken common land which is the former land corresponding to

the specified provisional replacement land, etc.".

(平一三条例八〇・追加、平一七条例九九・平二九条例三八・一部改正)

(Ordinance No. 80 of 2001, added; Ordinance No. 99 of 2005; Ordinance No. 38 of 2007, partial revision)

(固定資産税の納税管理人)

(Fixed assets tax payment administrator)

第百二十五条 固定資産税の納税義務者は、特別区の存する区域内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合においては、特別区の存する区域内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は特別区の存する区域外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 125 In the case where a person liable for fixed assets tax does not have a domicile, residence, office or place of business (hereinafter referred to as "address, etc." in this Article) within the area where the special district exists, he/she shall, within ten days from the day on which it becomes necessary to appoint a tax payment administrator from among persons who have a domicile, etc. within the area where the special district exists, submit a written application to the governor to appoint a tax payment administrator, or shall submit a written application to the governor to appoint a person who has a domicile, etc. outside the area where the special district exists and who is convenient for handling all matters concerning tax payment as a tax payment administrator.

2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が特別区の存する区域内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が特別区の存する区域外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator return form to the governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter, or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, report to the Governor to that effect within ten days of the change or change in the case where the tax administrator has a domicile, etc. within the area where the special ward exists. In the case where a tax administrator has a domicile, etc.

within the area where the special district exists, the tax administrator shall report to the Governor to that effect within 10 days from the date of change or change, and in the case where a tax administrator has a domicile, etc. outside the area where the special district exists, the tax administrator shall apply to the Governor for approval by 10 days before the date of change or change.

- 3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る固定資産税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

- (3) Notwithstanding the provisions of the preceding two paragraphs, the taxpayer is not required to appoint a tax payment administrator if persons has applied to the governor and obtained his/her approval that there is no obstacle to ensuring the collection of Fixed assets tax in respect of the said taxpayer.

(平一〇条例七五・平一五条例一二五・一部改正)

(Partial amendment of Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

(固定資産税の納税管理人に係る不申告に関する過料)

(Fines for failure to report Fixed assets taxes to the Fixed assets tax administrator)

第二百六条 前条第三項の認定を受けていない固定資産税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなく申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 126 Where a person liable for Fixed assets tax who has not obtained the approval set forth in paragraph (3) of the preceding Article and has not obtained the approval set forth in paragraph (1) or (2) of the same Article has failed to file a return without justifiable grounds with the tax agent who is required to file a return pursuant to the provisions of paragraph (1) or (2) of the same Article, a civil fine of not more than 100,000 yen shall be imposed on such a person.

- 2 前項の過料の額は、知事が定める。

- (2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

- 3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

- (3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭三九条例一三七・平一〇条例七五・平二三条例六二・一部改正)

(Partial amendment of Ordinance No. 137 of 1964, Ordinance No. 75 of 1998, Ordinance No. 62 of 2011)

(固定資産税の賦課期日)

(Date of assessment of Fixed assets tax)

第百二十七条 固定資産税の賦課期日は、当該年度の初日の属する年の一月一日とする。

Article 127 The date of assessment of Fixed assets tax shall be January 1 of the year that includes the first day of the relevant fiscal year.

第百二十八条 削除

Article 128 Deletion

(昭四六条例七三)

(Ordinance No. 73 of 1971)

(固定資産税の納期)

(Fixed assets tax due date)

第百二十九条 固定資産税の納期は、左のとおりとする。

Article 129 The due date of fixed Fixed assets tax shall be as follows

第一期 六月一日から同月三十日まで

First period: June 1 to June 30

第二期 九月一日から同月三十日まで

Second period: September 1 to September 30

第三期 十二月一日から同月二十七日まで

Third period: December 1 to December 27

第四期 二月一日から同月末日まで

Fourth period: From February 1 to the end of the same month

2 課税洩れその他特別の事情がある場合における当該固定資産税の納期は、納税通知書に定めるところによる。

(2) The due date of the said Fixed assets tax in the case of taxation leakage or other special circumstances shall be as specified in the tax notice.

(昭二九条例四二・昭三四条例五一・昭三八条例五四・平九条例八八・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 51 of 1959, Ordinance No. 54 of 1963, Ordinance No. 88 of 1997)

(仮算定税額による固定資産税の徴収)

(Collection of Fixed assets tax based on provisionally estimated tax amount)

第百三十条 法第三百八十九条第一項各号に掲げる固定資産(地方税法施行規則第十五条の五に規定するものを除く。)に対して課する固定資産税については、当該固定資産について法第三百九十四条の規定に基づいて申告すべき者が同条に規定する期限までに申告をしなかつたことその他やむを得ない理由があることにより、法第三百六十四条第二項の納税通知書の交付期限までに当該固定資産に係る法第三百八十九条第一項の規定による通知が行われなかつた場合には、当該通知が行われる日までの間に到来する納期に

において徴収すべき固定資産税に限り、当該固定資産に係る前年度の固定資産税の課税標準である価格(法第三百四十九条の三、法第三百四十九条の三の二若しくは法第三百四十九条の三の四又は法附則第十五条から第十五条の三まで若しくは法附則第六十三条の規定の適用を受ける固定資産にあつては、当該固定資産の価格にそれぞれこれらの規定に定める率を乗じて得た額とする。)を課税標準として仮に算定した額を当該年度の納期の数で除して得た額の二分の一に相当する額をそれぞれの納期において徴収する。

(2) In the case where a notice under Article 389, paragraph (1) of the Act has not been given with respect to the relevant fixed assets (excluding those provided for in Article 15-5 of the Ordinance for Enforcement of the Local Tax Act) by the due date for the issuance of a tax notice under Article 394 paragraph (2) of the Act, only the fixed assets tax to be collected in the payment period that falls before the date of such notice shall be collected, and the tax base of the fixed assets for the previous year with respect to such fixed assets shall be the value (in the case of fixed assets to which the provisions of Article 349-3, Article 349-3-2 or 349-3-4 of the Act or Articles 15 to 15-3 inclusive, or Article 63 of the Supplementary Provisions of the Act apply, the amount obtained by multiplying the price of said fixed assets by the rate prescribed respectively in these provisions) that is the tax base for the relevant fixed assets. The amount equivalent to one half of the amount obtained by dividing the tentatively calculated amount by the number of payment terms of the relevant fiscal year shall be collected in the respective payment terms.

(昭三二条例三四・追加、昭三八条例五四・昭四八条例六四・昭五一条例六九・一部改正、昭六二条例四四・旧第百三十条の六繰上・一部改正、平八条例九〇・平一四条例一一〇・平二九条例三八・令二条例九〇・令五条例二〇・一部改正)
(Addition of Ordinance No. 34 of 1957; partial amendment of Ordinance No. 54 of 1963, Ordinance No. 64 of 1973, Ordinance No. 69 of 1976; partial amendment of Ordinance No. 44 of 1987, Article 130-6 carried forward; partial amendment of Ordinance No. 90 of 1996, Ordinance No. 110 of 2002, Ordinance No. 38 of 2017, Ordinance No. 90 of 2020, Ordinance No. 20, 2023)

第百三十一条 削除

Article 131 Deletion

(昭三三条例五五)

(Ordinance No. 55 of 1958)

(固定資産税の納期前の納付)

(Payment of Fixed assets taxes before due date)

第百三十二条 固定資産税の納税者は、納税通知書に記載された納付額のうち到来した納期に係る納付額に相当する金額の税金を納付しようとする場合においては、当該納期後の納期に係る納付額に相当する金額の税金をあわせて納付することができる。

Article 132 A taxpayer of Fixed assets tax may, when persons intends to pay the amount of tax

equivalent to the amount of payment stated in the tax notice for the due date that has arrived, also pay the tax equivalent to the amount of payment for the due date after the said due date.

(昭三二条例三四・昭三八条例五四・昭四四条例一二六・昭五八条例五二・平六条例一七・平九条例八八・一部改正)

(Partial amendment of Ordinance No. 34 of 1957, Ordinance No. 54 of 1963, Ordinance No. 126 of 1969, Ordinance No. 52 of 1983, Ordinance No. 17 of 1994, Ordinance No. 88 of 1997)

第百三十三条 削除

Article 133 Deletion

(昭三八条例五四)

(Ordinance No. 54 of 1963)

(固定資産税の減免)

(Reduction or exemption of Fixed assets tax)

第百三十四条 次の各号のいずれかに該当する固定資産であつて、知事において必要があると認めるものに対する固定資産税の納税者に対しては、当該固定資産税を減免する。

Article 134 Taxpayers of Fixed assets tax that fall under any of the following items and are deemed necessary by the governor shall be exempted from the said Fixed assets tax.

一 生活保護法により生活扶助を受ける者の納付すべき固定資産税に係る固定資産

(i) Fixed assets pertaining to Fixed assets tax payable by persons who receive livelihood assistance under the Public Assistance Act

二 公益のために直接専用する固定資産(固定資産の所有者に課する固定資産税にあつては、当該所有者が有料で使用させるものを除く。)

(ii) Fixed assets directly dedicated for the public interest (in the case of fixed assets tax imposed on the owner of fixed assets, excluding those which the said owner allows to be used for a fee)

三 災害等により、滅失し、又は甚大な損害を受けた固定資産で規則で定めるもの

(iii) Fixed assets that have been lost or severely damaged due to disasters, etc., as specified by rules

四 前各号に掲げるものの外、規則で定める固定資産

(iv) In addition to those listed in each of the preceding items, fixed assets specified by regulations

2 前項の規定は、当該年度分の税額のうち、次項の申請があつた後初めて到来する納期限に係る分からこれを適用する。ただし、知事が別に定める場合においては、この限りでない。

(2) The provision of the preceding paragraph shall apply to the portion of the tax amount for the relevant fiscal year that is due for payment for the first time after the application under the following paragraph is filed. However, this shall not apply in cases otherwise specified by the

Governor.

- 3 前二項の規定によつて固定資産税の減免を受けようとする者は、次に掲げる事項を記載した申請書にその事由を証明すべき書類を添付して、これを知事に提出しなければならない。

- (3) A person who intends to obtain a reduction or exemption of Fixed assets tax pursuant to the provisions of the preceding two paragraphs shall submit to the governor a written application stating the following matters and attaching documents to prove the reason for the application.

一 住所及び氏名又は名称

(i) Address and name

二 土地にあつてはその所在、地番、地目、地積及び価格

(ii) For land, its location, lot number, lot designation, acreage and price

三 家屋にあつてはその所在、家屋番号、種類、構造、床面積及び価格

(iii) For a house, its location, house number, type, structure, floor area and price

四 償却資産にあつてはその所在、種類、数量及び価格

(iv) For depreciable assets, their location, type, quantity and value

五 減免を受けようとする事由

(v) Reason for requesting exemption

六 前各号に掲げるものの外、知事において必要があると認める事項

(vi) Other matters deemed necessary by the Governor in addition to those listed in the preceding items

- 4 第一項及び第二項の規定によつて固定資産税の減免を受けた者は、その事由がやんだときは、直ちにその旨を知事に申告しなければならない。

- (4) A person who has received a reduction or exemption of Fixed assets tax pursuant to the provisions of paragraphs (1) and (2) shall, when the reason for such reduction or exemption ceases, immediately report to the Governor to that effect.

(昭二九条例四二・平一八条例二七・平二一条例一九・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 27 of 2006, Ordinance No. 19 of 2009)

第百三十五条 削除

Article 135 Deletion

(昭四六条例七三)

(Ordinance No. 73 of 1971)

(固定資産に関する地籍図等の備付)

(Fixing of land registry maps, etc. related to fixed assets)

第百三十六条 固定資産税に関する地籍図、土地使用図、土壤分類図、家屋見取図、固定資産売買記録簿その他固定資産の評価に関して必要な資料の様式及び記載事項について

は、規則で定める。

Article 136 The forms and descriptions of cadastral maps, land use maps, soil classification maps, house plans, fixed asset sales records, and other necessary documents concerning the valuation of fixed assets with respect to fixed asset tax shall be prescribed by rules.

(住宅用地の申告義務)

(Obligation to declare land for residential use)

第百三十六条の二 法第三百四十九条の三の二第一項に規定する住宅用地(以下「住宅用地」という。)の所有者は、当該年度の賦課期日現在における当該住宅用地について、当該年度の初日の属する年の一月三十一日までに、次に掲げる事項を記載した申告書を知事に提出しなければならない。ただし、当該年度の前年度に係る賦課期日における当該住宅用地の所有者が引き続き当該住宅用地を所有し、かつ、既に申告した事項に異動がない場合は、この限りでない。

Article 136-2 The owner of residential land (hereinafter referred to as "residential land") prescribed in Article 349-3-2, paragraph (1) of the Act shall submit to the Governor a written report stating the following matters with regard to said residential land as of the assessment date for the relevant year by January 31 of the year that includes the first day of the relevant year. However, this shall not apply in cases where the owner of the residential property as of the levy date for the previous year of the fiscal year in question continues to own the residential property and there is no change in the information already reported.

一 住宅用地の所有者の住所及び氏名又は名称

(i) Address and name of the owner of the residential land

二 住宅用地の所在及び地積

(ii) Location and acreage of the residential land

三 住宅用地の上に存する家屋の所有者、所在、家屋番号、種類、構造、床面積、居住部分の床面積及び居住の用に供した年月日、住宅用地の上に存する住居の数(法第三百四十九条の三の二第二項に規定する住居の数をいう。)

(iii) The owner, location, house number, type, structure, floor area, floor space of the residential part, and date of use for residential purposes of the house on the residential land, and the number of housing (meaning the number of housings prescribed in Article 349-3-2, paragraph (2) of the Act) on the residential land.

四 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

(iv) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

2 当該年度に係る賦課期日において住宅用地から住宅用地以外の土地への変更があり、かつ、当該土地の所有者が当該年度の前年度に係る賦課期日から引き続き当該土地を所有している場合には、当該土地の所有者は、当該年度の初日の属する年の一月三十一日

までに、その旨を知事に申告しなければならない。

- (2) In the case where there has been a change from residential land to non-residential land as of the assessment date for the relevant fiscal year and the owner of the land continues to own the land from the assessment date for the fiscal year preceding the relevant fiscal year, the owner of the land shall report to the governor to that effect by January 31 of the year containing the first day of the relevant fiscal year.

(昭四八条例六四・追加、昭四九条例五九・平二一条例五八・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance 59 of 1974, Ordinance 58 of 2009,)

(被災住宅用地等の申告義務)

(Obligation to report disaster-stricken residential land, etc.)

第百三十六条の三 前条の規定にかかわらず、法第三百四十九条の三の三第一項(同条第二項において準用する場合及び同条第三項(同条第四項において準用する場合を含む。)の規定により読み替えて適用される場合を含む。第五号において同じ。)の規定の適用を受けようとする者は、被災年度の翌年度又は翌々年度の初日の属する年の一月三十一日までに、次に掲げる事項を記載した申告書を知事に提出しなければならない。ただし、既にこの条の規定による申告に基づく知事の認定を受けている場合において、当該申告事項に異動がないときは、この限りでない。

Article 136-3 Notwithstanding the provision of the preceding Article, a person who intends to be subject to the provision of Article 349-3-3, paragraph (1) of the Act (including the case where it is applied mutatis mutandis under paragraph (2) of the same Article and the case where it is applied by replacing the terms and phrases pursuant to the provisions of paragraph (3) (including the cases where it is applied mutatis mutandis under paragraph (4) of the same Article) of the same Article. The same shall apply in item (v)) shall submit a return form stating the following matters to the governor by January 31 of the year that includes the first day of the year following the year of the disaster or the two following years. However, this shall not apply to the case where a certification by the Governor has already been obtained based on the declaration pursuant to the provisions of this Article and there is no change in the matters to be declared.

一 被災住宅用地(法第三百四十九条の三の三第一項に規定する被災住宅用地をいう。次号及び第三号において同じ。)の所有者の住所及び氏名又は名称

- (i) Address and name of the owner of the disaster-stricken residential land (meaning a disaster-stricken residential site as prescribed in Article 349-3-3, paragraph (1) of the Act; the same shall apply in the following item and item (iii). The same shall apply in the following item and item (iii))

二 被災住宅用地の所在及び地積

- (ii) Location and acreage of the disaster-stricken residential land

三 被災住宅用地の上に被災年度に係る賦課期日において存した家屋の所有者、所在、家屋番号、種類、構造、床面積、居住部分の床面積及び居住の用に供した年月日、被災住宅用地の上に存した住居の数(法第三百四十九条の三の二第二項に規定する住居の数をいう。)

(iii) The owner, location, house number, type, structure, floor area, floor area of the residential part, and date of use for residence of the house that existed on the affected residential site on the date of assessment for the affected fiscal year, and the number of housing (meaning the number of housings prescribed in Article 349-3-2, paragraph (2) of the Act) that existed on the disaster-stricken residential land

四 前号に規定する家屋が滅失し、又は損壊した原因となつた震災等の発生した日時

(iv) Date and time of the earthquake, etc. that caused the loss or destruction of the house prescribed in the preceding item

五 当該年度に係る賦課期日において法第三百四十九条の三の三第一項の規定の適用を受けようとする土地の全部又は一部を法第三百四十九条の三の二第一項に規定する家屋の敷地の用に供する土地として使用することができない理由

(v) Reason why all or part of the land to which the provision of Article 349-3-3, paragraph (1) of the Act is to be applied on the assessment date pertaining to the relevant fiscal year cannot be used as land used for the site of a house prescribed in Article 349-3-2, paragraph (1) of the Act

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(平一三条例八〇・追加)

(Addition of Ordinance No. 80 of 2001)

(現所有者の申告義務)

(Obligation of the current owner to file)

第百三十六条の四 現所有者(法第三百八十四条の三に規定する現所有者をいう。以下この条及び次条において同じ。)は、現所有者であることを知つた日の翌日から三月を経過した日までに次に掲げる事項を記載した申告書を知事に提出しなければならない。ただし、二以上の現所有者がある場合で、一の現所有者が他の現所有者に係る第一号に掲げる事項の申告をしたときは、当該他の現所有者については、この限りでない。

Article 136-4 A current owner (meaning the current owner as prescribed in Article 384-3 of the Act. Hereinafter the same shall apply in this Article and the following Article) shall submit a written declaration stating the following matters to the governor no later than the day on which three months have elapsed since the day following the day on which persons became aware that persons is the current owner. However, where there are two or more current owners, and one current owner has filed a declaration of the matters listed in item (i) pertaining to another current

owner, this shall not apply to said other current owner.

一 土地又は家屋の現所有者の住所、氏名又は名称及び次号に規定する個人との関係

(i) The address and name of the current owner of the land or house and persons relationship to the individual stipulated in the following item

二 土地又は家屋の所有者として登記簿又は土地補充課税台帳若しくは家屋補充課税台帳に登記又は登録がされている個人が死亡している場合における当該個人の住所及び氏名

(ii) In the case of the death of an individual who is registered or registered in the registry or the land supplementary taxation registry or the house supplementary taxation registry as the owner of land or house, the address and name of said individual

三 前二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

(iii) In addition to what is listed in the preceding two items, matters deemed necessary by the Governor.

(令二条例六四・追加)

(Addition of Ordinance No. 64 of 2020)

(固定資産に係る不申告に関する過料)

(Fines for failure to declare fixed assets)

第百三十七条 固定資産の所有者(法第三百四十三条第九項及び第百十八条第六項の場合には、これらの規定により所有者とみなされる者とする。)が法第三百八十三条若しくは第百三十六条の二の規定により、又は現所有者が前条の規定により、申告すべき事項について正当な事由がなくて申告をしなかつた場合には、その者に対し、十万円以下の過料を科する。

Article 137 Where the owner of fixed assets (in the case of Article 343, paragraph (9) and Article 118, paragraph (6) of the Act, the person deemed to be the owner pursuant to these provisions) has failed to file a return pursuant to the provision of Article 383 or Article 136-2 of the Act, or where the current owner has failed to file a return without justifiable grounds with regard to the matters to be reported pursuant to the provision of the preceding Article, the said person shall be liable to a civil fine of not more than 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭二九条例四二・昭三二条例三四・昭三八条例五四・昭三九条例一三七・昭四八条例六四・平一三条例八〇・平二三条例六二・令二条例五二・令二条例六四・令三条例九・一部改正)

(Partial amendment of Ordinance No. 42 of 1954, Ordinance No. 34 of 1957, Ordinance No. 54 of 1963; Ordinance No. 137 of 1964, Ordinance No. 64 of 1973, Ordinance No. 80 of 2001, Ordinance No. 62 of 2011, Ordinance No. 52 of 2020, Ordinance No. 64 of 2020, Ordinance No. 9 of 2021)

(固定資産評価員の設置)

(Establishment of fixed asset assessor)

第百三十八条 知事の指揮を受けて固定資産を適正に評価し、且つ、知事が行う価格の決定を補助するため、東京都固定資産評価員(以下「固定資産評価員」という。)一人をおく。

Article 138 One Tokyo Metropolitan Government fixed asset assessor shall be appointed to properly value fixed assets under the direction of the Governor and to assist the Governor ("Fixed Asset Assessor") in determining prices.

2 固定資産評価員は、非常勤の職とする。

(2) The fixed asset assessor shall be a part-time position.

(昭三〇条例二四・一部改正)

(Partial amendment of Ordinance No. 24 of 1955)

(固定資産評価員等の証票等)

(Certificate of fixed asset assessor, etc.)

第百三十九条 固定資産評価員又は固定資産評価補助員は、固定資産税の賦課徴収に関する調査のため質問、検査又は提示若しくは提出の要求を行う場合においては、当該固定資産評価員又は固定資産評価補助員の身分を証明する東京都固定資産評価員証又は東京都固定資産評価補助員証を携帯しなければならない。

Article 139 When an assessor of fixed assets or assistant assessor of fixed assets asks questions, conducts inspections or makes requests for presentation or submission for the purpose of an investigation concerning the levy and collection of Fixed assets tax, the assessor or assistant assessor of fixed assets shall carry own Tokyo Metropolitan Government fixed asset assessor identification card or Tokyo Metropolitan Government fixed asset assessment assistant identification card that proves persons status as an assessor of fixed assets or assistant assessor of fixed assets.

(昭三三条例五五・平二四条例二三・一部改正)

(Partial amendment of Ordinance No. 55 of 1958, Ordinance No. 23 of 2012)

(固定資産評価審査委員会の設置)

(Establishment of Fixed Asset Assessor Committee)

第百四十条 固定資産課税台帳に登録された価格に関する不服を審査決定するために、東京都固定資産評価審査委員会(以下「審査委員会」という。)を置く。

Article 140 The Tokyo Metropolitan Fixed Assets Assessor Committee (hereinafter referred to as the " Assessor Committee ") shall be established to review and decide appeals concerning prices registered in the fixed asset taxation registry.

2 審査委員会の委員の定数は、十五人以内で規則で定める。

(2) The fixed number of members of the Assessor Committee shall be determined by rules, not exceeding fifteen.

3 審査委員会は、委員のうちから審査委員会が指定する者三人をもつて構成する合議体で、審査の申出の事件を取り扱う。

(3) The Assessor Committee shall be a council composed of three persons designated by the Assessor Committee from among its members, and shall handle the case of the application for review.

(昭三六条例六一・昭三八条例五四・平六条例一一一・平一一条例一一三・一部改正)

(Partial amendment of Ordinance No. 61 of 1961, Ordinance No. 54 of 1963, Ordinance No. 111 of 1994, Ordinance No. 113 of 1999)

(審査委員会の委員の手当)

(Allowance for members of the Assessor Committee)

第百四十一条 審査委員会の委員に対する手当、旅費その他の給与の支給に関しては、別に条例の定めるところによる。

Article 141 The payment of allowances, travel expenses and other salaries to the members of the Assessor Committee shall be governed by a separate ordinance.

第百四十二条及び第百四十三条 削除

Articles 142 and 143 Deletion

(平一一条例一一三)

(Ordinance No. 113 of 1999)

(審査の決定に関する記録の作成、保存等)

(Creation, preservation, etc. of records related to Assessor Committee decisions)

第百四十四条 審査委員会は、審査に付した事件の件名、議事、表決の数、決定の要領、その他審査に関し必要な事項を記載した記録を作成し、且つ、これを明確に整理して五年間保存しなければならない。

Article 144 The Assessor Committee shall prepare a record stating the subject matter of the case submitted for review, the proceedings, the number of votes, the gist of the decision, and other necessary matters concerning the review, and shall keep such record for five years in a clearly organized manner.

2 前項に規定するものの外、審査委員会の審査の手續その他審査に関して必要な事項は、審査委員会の規程で定めなければならない。

(2) In addition to what is provided for in the preceding paragraph, the procedures for examination by the Assessor Committee and other necessary matters concerning the examination shall be provided for in the rules of the Assessor Committee.

第三節 特別土地保有税

Section 3 Special Land Possession Tax

(昭四八条例六四・追加)

(Addition of Ordinance No. 64 of 1973, added)

(特別土地保有税の納税義務者等)

(Persons liable for Special land possession tax, etc.)

第一百四十五条 特別土地保有税は、土地又はその取得に対し、当該土地の取得価額を課税標準として、当該土地の所有者又は取得者(以下この節において「土地の所有者等」という。)に課する。

Article 145 A special land holding tax shall be imposed on land or the acquisition thereof, with the acquisition price of the land as the tax base, on the owner or acquirer of the land (hereinafter referred to as the "land owner, etc." in this Section).

2 前項の「土地」とは、田、畑、宅地、塩田、鉱泉地、池沼、山林、牧場、原野その他の土地をいう。

(2) "Land" in the preceding paragraph means rice paddies, fields, residential land, salt fields, mineral springs, ponds, forests, pastures, fields, and other land.

3 この節の規定中土地に対して課する特別土地保有税に関する規定は、第一項の土地(以下この節において「土地」という。)の所有者が所有する土地で、第一百五条第一項の規定により申告納付すべき日の属する年の一月一日において当該土地の取得をした日以後十年を経過したものについては、適用しない。

(3) The provisions of this section regarding the special land holding tax to be imposed on land shall not apply to land owned by the owner of the land referred to in paragraph (1) (hereinafter in this Section referred to as "Land"), if 10 years have passed since the date of acquisition of such land as of January 1 of the year in which the date of declaration and payment is to be made pursuant to Article 150, paragraph (1).

4 法第五百八十五条第四項に規定する特殊関係者(以下この項において「特殊関係者」という。)を有する者がある場合において、当該特殊関係者が取得した、又は所有する土地について特別の事情があるときは、特別土地保有税の賦課徴収については、当該土地は、その者及び当該特殊関係者の共有物とみなす。

(4) Where a person has a special interested person as prescribed in Article 585, paragraph (4) of the Act, if there are special circumstances concerning land acquired or owned by said special related

person (hereinafter in this paragraph referred to as "Special Related Persons"), said land shall be deemed to be the common property of said person and said special interested person for the purpose of levying and collecting special land holding tax.

- 5 土地区画整理法による土地区画整理事業(農住組合法第八条第一項の規定により土地区画整理法の規定が適用される農住組合法第七条第一項第一号の事業及び密集市街地における防災街区の整備の促進に関する法律第四十六条第一項の規定により土地区画整理法の規定が適用される密集市街地における防災街区の整備の促進に関する法律第四十五条第一項第一号の事業並びに大都市地域における住宅及び住宅地の供給の促進に関する特別措置法による住宅街区整備事業を含む。次項において同じ。)又は土地改良法による土地改良事業の施行に係る土地について法令の定めるところにより仮換地又は一時利用地(以下この項において「仮換地等」という。)の指定があつた場合において、当該仮換地等である土地について使用し、又は収益することができることとなつた日以後においては、当該仮換地等である土地に対応する従前の土地(以下この項において「従前の土地」という。)の取得又は所有をもつて当該仮換地等である土地の取得又は所有とみなし、当該従前の土地の取得者又は所有者を当該仮換地等である土地に係る第一項の土地の所有者等とみなして、特別土地保有税を課する。

- (5) In the case where a provisional land readjustment site or temporary use site has been designated pursuant to the provisions of laws and regulations for land pertaining to the implementation of a land readjustment project under the Land Readjustment Act (including projects under Article 45, paragraph (1), item (i) of the Act on Promotion of Development of Disaster Prevention Districts in Densely Populated Urban Areas and residential district development projects under the Act on Special Measures Concerning Promotion of Supply of Houses and Residential Land in Large Urban Areas, to which the provisions of the Land Readjustment Act are applied pursuant to the provisions of Article 46, paragraph (1). The same shall apply in the following paragraph) or a land improvement project under the Land Improvement Act, on and after the date on which the land that is said provisional land readjustment site, etc. may be used and profit may be earned, special land holding tax shall be imposed, deeming the acquisition or possession of the previous land corresponding to said provisional replacement land, etc. (hereinafter referred to as "provisional replacement land, etc." in this paragraph.) to be the acquisition or possession of said land for transfer, etc. and the acquirer or owner of said previous land (hereinafter in this paragraph referred to as "previous land") to be the owner, etc. of the land under paragraph (1) pertaining to said land for transfer, etc.

- 6 土地区画整理法による土地区画整理事業の施行に係る土地について当該土地区画整理事業の施行者が同法第百条の二(農住組合法第八条第一項及び密集市街地における防災街区の整備の促進に関する法律第四十六条第一項において適用する場合並びに大都市地域における住宅及び住宅地の供給の促進に関する特別措置法第八十三条において準用す

る場合を含む。)の規定により管理する土地(以下この項において「保留地予定地等」という。)がある場合において、当該施行者以外の者が、当該土地区画整理事業に係る換地処分の公告がある日までの間当該保留地予定地等である土地について使用し、若しくは収益することができること及び同日の翌日に当該施行者が取得する当該保留地予定地等である土地を取得することを目的とする契約が締結されたとき、又は同日の翌日に土地区画整理組合の参加組合員が取得する当該保留地予定地等である土地について当該参加組合員が使用し、若しくは収益することができることを目的とする契約が締結されたときは、それらの契約の効力が発生した日として地方税法施行令第三十六条の二の三に規定する日においてそれらの保留地予定地等である土地の取得があつたものとみなし、それらの保留地予定地等である土地を取得することとされている者を第一項の土地の所有者等とみなして、特別土地保有税を課する。

(2) In cases where there is land to be managed by the executor of the land readjustment project pursuant to the provisions of Article 100-2(including projects under Article 45, paragraph (1), item (i) of the Act on Promotion of Development of Disaster Prevention Districts in Densely Populated Urban Areas and residential district development projects under the Act on Special Measures Concerning Promotion of Supply of Houses and Residential Land in Large Urban Areas, to which the provisions of the Land Readjustment Act are applied pursuant to the provisions of Article 46, applied mutatis mutandis under Article 83 of the Measure Law) of the land readjustment project under the Land Readjustment Act, a person other than the said executor It is possible to use or profit from the land that is the planned reserved land, etc. until the date of public notice of disposal of replotted land pertaining to the land readjustment project, and the reserved land acquired by the executor on the day following the same date, when a contract is concluded for the purpose of acquiring the land that is the planned land, etc., or for the land that is the planned land for reservation, etc. that is acquired by a participating member of the land readjustment association on the next day of the same day, the participating association When a contract is concluded for the purpose of being able to be used or profited by a member, the date prescribed in Article 36-2-3 of the Order for Enforcement of the Local Tax Law as the date on which those contracts came into effect, the land that is the planned reserved land, etc. is deemed to have been acquired in the above, and the person who is to acquire the land that is the planned reserved land, etc. is the owner, etc. of the land (hereinafter in this paragraph referred to as the "Planned Reserved Land, etc.") set forth in paragraph (1) and impose a Special land possession tax.

- 7 第百十八条第五項の規定は、特別土地保有税について準用する。この場合において、同項中「当該埋立地等を使用する者」とあるのは「当該埋立地等の使用の開始をもつて土地の取得と、当該埋立地等を使用する者」と、「第一項の所有者」とあるのは「第百四十五条第一項の土地の所有者等」と、「同条第一項」とあるのは「同法第二十三条第

一項」と読み替えるものとする。

(7) The provisions of Article 118, paragraph (5) shall apply mutatis mutandis to the Special land possession tax. In this case, the term "the person who uses said reclaimed land, etc." in the same paragraph shall be deemed to be replaced with "the person who acquires the land and uses said reclaimed land, etc. upon commencement of use of said reclaimed land, etc.", the term "the owner set forth in paragraph 1" shall be deemed to be replaced with "the owner of land set forth in Article 145, paragraph (1)" and "paragraph 1 of said Article" with "Article 23, paragraph (1) of said Act The term "paragraph 1 of the said Article" shall be deemed to be replaced with "paragraph (1) of Article 23 of the said Act".

(昭四八条例六四・追加、昭五〇条例五〇・昭五三条例四二・昭五六条例六七・昭五七条例九一・平元条例三五・平元条例七六・平三条例九・平三条例四二・平一〇条例七五・平一〇条例八三・平一一条例一一三・平一二条例一四六・平一五条例一二五・平一九条例八三・平二〇条例七八・平二五条例一〇〇・平二九条例四八・令三条例九・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 50 of 1975, Ordinance No. 42 of 1978, Ordinance No. 67 of 1981, Ordinance No. 91 of 1982, Ordinance No. 35 of 1989, Ordinance No. 76 of 1989, Ordinance No. 9 of 1991, Ordinance No. 42 of 1991, Ordinance No. 75 of 1998, Ordinance No. 83 of 1998, Ordinance No. 113 of 1999, Ordinance No. 146 of 2000, Ordinance No. 125 of 2003, Ordinance No. 83 of 2007, Ordinance No. 78 of 2008, Ordinance No. 100 of 2013, Ordinance No. 48 of 2017, Ordinance No. 9 of 2021)

(特別土地保有税の税率)

(Special land possession tax rate)

第百四十六条 特別土地保有税の税率は、土地に対して課する特別土地保有税にあつては百分の一・四、土地の取得に対して課する特別土地保有税にあつては百分の三とする。

Article 146 The tax rate of the Special land possession tax shall be 1.4 percent in the case of the Special land possession tax imposed on land, and 3 percent in the case of the Special land possession tax imposed on the acquisition of land.

(昭四八条例六四・追加)

(Ordinance No. 64 of 1973, added)

(特別土地保有税の免税点)

(Special land possession tax exemption point)

第百四十七条 特別土地保有税は、同一の者について、特別区の区域内において、第百五十条第一項第一号の特別土地保有税にあつてはその者が一月一日に所有する土地(法第五百八十六条第一項若しくは第二項、法第五百八十七条第一項又は法第五百八十七条の二第一項本文の規定の適用がある土地を除く。)の合計面積が、第百五十条第一項第二

号の特別土地保有税にあつてはその者が一月一日前一年以内に取得した土地(当該土地の取得について法第五百八十六条第一項若しくは第二項又は法第五百八十七条第二項の規定の適用がある土地を除く。以下この条において同じ。)の合計面積が、第百五十条第一項第三号の特別土地保有税にあつてはその者が七月一日前一年以内に取得した土地の合計面積が、それぞれ二千平方メートル(以下この節において「基準面積」という。)に満たない場合には、これを課さない。

Article 147 No Special land possession tax shall be imposed in the case where the total area of land owned by a person as of January 1 (excluding land to which the provision of paragraph (1) or (2) of Article 586, paragraph (1) of Article 587, or the main clause of paragraph (1) of Article 587-2 of the Act applies) is less than 2,000 square meters, and in the case of the special land possession tax under Article 150, paragraph (1), item (iii), the total area of land acquired by the person within one year prior (excluding land to which the provision of paragraph (1) or (2) of Article 586 or paragraph (2) of Article 587 of the Act applies with regard to the acquisition of said land) The same shall apply hereinafter in this Article) to July 1 is less than 2,000 square meters (hereinafter in this section referred to as "base area").

(昭四八条例六四・追加、昭六二条例四四・昭六二条例七三・平八条例九〇・平九条例一六・平一〇条例七五・平一一条例七五・平一四条例一一〇・平一七条例九九・平二二条例七二・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 44 of 1987, Ordinance No. 73 of 1987, Ordinance No. 90 of 1996, Ordinance No. 16 of 1997, Ordinance No. 75 of 1998, Ordinance No. 75 of 1999, Ordinance No. 110 of 2002, Ordinance No. 99 of 2005, Ordinance No. 72 of 2010)

(特別土地保有税の税額)

(Special land possession tax amount)

第百四十八条 特別土地保有税の税額は、次の各号に掲げる区分に応じ、当該各号に定める額とする。

Article 148 The amount of Special land possession tax shall be the amount specified in each of the following items for the categories listed in the respective items.

一 第百五十条第一項第一号の特別土地保有税 同条第二項第一号の課税標準額に第百四十六条の税率を乗じて得た額から、当該額を限度として、同号の土地に対して課すべき当該年度分の固定資産税の課税標準となるべき価格に百分の一・四を乗じて得た額の合計額を控除した額

(i) Special land possession tax under Article 150, paragraph (1), item (i): The amount obtained by deducting the total of the amount obtained by multiplying the tax base amount under Article 150, paragraph (1), item (i) by the tax rate under Article 146, up to the said amount, and the amount obtained by deducting the total of the amount obtained by multiplying the

value that should be the tax base of the fixed asset tax for the relevant year to be imposed on the land of the same item by 1.4/100

二 第百五十条第一項第二号又は第三号の特別土地保有税 それぞれ、同条第二項第二号又は第三号の課税標準額に第百四十六条の税率を乗じて得た額から、当該額を限度として、同項第二号又は第三号の土地の取得に対して課すべき不動産取得税の課税標準となるべき価格に百分の四を乗じて得た額の合計額を控除した額

(ii) Special land possession tax set forth in Article 150, paragraph, item (1)(ii) or (iii): The amount obtained by multiplying the tax base amount set forth in paragraph (2, item)(ii) or (iii) of the said Article by the tax rate set forth in Article 146, respectively, to the extent of the said amount, the amount obtained by deducting the total of the amount obtained by multiplying the price that should be the tax base of the real estate acquisition tax to be imposed on the acquisition of the land set forth in item (ii) or (iii) of the said paragraph by 4/100.

(昭四八条例六四・追加、昭五六条例六七・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 67 of 1981)

(特別土地保有税の徴収の方法)

(Method of collection of Special land possession tax)

第百四十九条 特別土地保有税の徴収については、申告納付の方法による。

Article 149 Special land possession tax shall be collected by the method of declaration and payment.

(昭四八条例六四・追加)

(Addition of Ordinance No. 64 of 1973)

(特別土地保有税の申告納付)

(Declaration and payment of Special land possession tax)

第百五十条 特別土地保有税の納税義務者は、次の各号に掲げる特別土地保有税の区分に応じ、当該各号に定める日までに、当該特別土地保有税の課税標準額、税額その他必要な事項を記載した申告書を知事に提出するとともに、その申告した税額を納付しなければならない。

Article 150 A person liable for taxation of the Special land possession tax shall, in accordance with the classification of the Special land possession tax listed in each of the following items, submit a written report stating the tax base amount, tax amount and other necessary matters of the said Special land possession tax to the governor and pay the tax amount so reported by the date specified in the relevant item.

一 一月一日において基準面積以上の土地を所有する者に係る土地に対して課する特別土地保有税 その年の五月三十一日

(i) Special land possession tax to be imposed on land pertaining to a person who owns land of standard area or more as of January 1: May 31 of the relevant year

二 一月一日前一年以内に基準面積以上の土地を取得した者に係る土地の取得に対して課する特別土地保有税 その年の二月末日

(ii) Special land possession tax to be imposed on the acquisition of land by a person who has acquired land of standard area or more within one year before January 1: The last day of February of the year

三 七月一日前一年以内に基準面積以上の土地を取得した者に係る土地の取得に対して課する特別土地保有税 その年の八月三十一日

(iii) Special land possession tax to be imposed on the acquisition of land by a person who has acquired land of standard area or more within one year before July 1: August 31 of the year

2 前項の課税標準額は、次に定めるところによる。

(2) The standard amount of taxation set forth in the preceding paragraph shall be as follows.

一 前項第一号の特別土地保有税にあつては、同号に規定する者が一月一日において所有する土地(法第五百八十六条第一項若しくは第二項、法第五百八十七条第一項又は法第五百八十七条の二第一項本文の規定の適用がある土地を除く。)の取得価額の合計額

(i) In the case of the Special land possession tax set forth in item (i) of the preceding paragraph, land owned by a person prescribed in the said item as of January 1 (excluding land to which the provision of Article 586, paragraph (1) or (2) of the Act, Article 587, paragraph (1) of the Act or the main clause of Article 587-2, paragraph (1) of the Act applies) of the total acquisition cost

二 前項第二号の特別土地保有税にあつては、同号に規定する者が同号に規定する期間内に取得した土地(当該土地の取得について法第五百八十六条第一項若しくは第二項又は法第五百八十七条第二項の規定の適用があるもの及び土地の取得に対して課する特別土地保有税を既に申告納付した、又は申告納付すべきであつたものを除く。次号において同じ。)の取得価額の合計額

(ii). In the case of the special land possession tax in item (2) of the preceding paragraph, the total amount of the acquisition price of the land (excluding those to which the provision of Article 586, paragraph (1) or (2) or Article 587, paragraph (2) of the Act applies with regard to the acquisition of said land and those that have already declared and paid or should have declared and paid the special land possession tax to be imposed on the acquisition of land)

三 前項第三号の特別土地保有税にあつては、同号に規定する者が同号に規定する期間内に取得した土地の取得価額の合計額

(iii) In the case of the Special land possession tax set forth in item (iii) of the preceding paragraph, the total acquisition price of the land acquired by the person prescribed in the said item within the period prescribed in the said item

(昭四八条例六四・追加、昭六二条例四四・昭六二条例七三・平八条例九〇・平

九条例一六・平一〇条例七五・平一四条例一一〇・平一七条例九九・平二二条例七二・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 44 of 1987, Ordinance No. 73 of 1987, Ordinance No. 90 of 1996; Ordinance No. 16 of 1997, Ordinance No. 75 of 1998, Ordinance No. 110 of 2002, Ordinance No. 99 of 2005, Ordinance No. 72 of 2010)

(特別土地保有税に係る不申告に関する過料)

(Fines for failure to declare Special land possession tax)

第百五十条の二 特別土地保有税の納税義務者が正当な事由がなく前条第一項の規定による申告書を同項各号に規定する申告書の提出期限までに提出しなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 150-2 Where a person liable to pay Special land possession tax has failed to submit a return form as prescribed in paragraph (1) of the preceding Article by the due date of the return form prescribed in each item of the said paragraph without justifiable grounds, a non-penal fine of not more than 100,000 yen shall be imposed on such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(平二三条例六二・追加)

(Addition of Ordinance No. 62 of 2011)

(特別土地保有税の納税義務の免除等)

(Exemption from Special land possession tax payment obligation, etc.)

第百五十一条 土地の所有者等が、その所有する土地を法第六百一条第一項に規定する非課税土地(以下この条において「非課税土地」という。)として使用し、又は使用させようとする場合において、知事が当該事実を認定したところに基づいて定める日から二年を経過する日までの期間(工場、事務所その他の建物若しくは構築物の建設又は農用地の造成その他の用地の造成に要する期間が通常二年を超えることその他その期間を延長することにつきやむを得ない理由があると知事が認める場合には、土地の所有者等の申請に基づき知事が定める相当の期間。以下この条において「納税義務の免除に係る期間」という。)内に当該土地を非課税土地として使用し、又は使用させ、かつ、これらの使用が開始されたことにつき知事の確認を受けたときは、当該土地に係る特別土地保

有税及びこれに係る徴収金(納税義務の免除に係る期間に係るものに限る。第三項及び第六項において同じ。)の納税義務を免除する。

Article 151 Where the owner of land, etc. intends to sell the land persons owns as tax-exempted land prescribed in Article 601(1) of the Act (hereinafter referred to as "tax-exempted land" in this Article) (hereinafter referred to as "tax-exempted land" in this Article), the land shall be deemed to be tax-exempted land.), for a period of two years from the date determined by the Governor based on his/her finding of such fact (in cases where the Governor finds that the period required for the construction of factories, offices or other buildings or structures, or for the development of agricultural land or other land use normally exceeds two years, or that there are other compelling reasons to extend such period; the same shall apply hereinafter), the land shall be used or intended to be used as land. When the land is used or caused to be used as land exempt from taxation within the period of the Special land possession tax (limited to the period pertaining to the exemption from tax liability) and the Governor has confirmed that such use has commenced, the Special land possession tax on the said land and the amount of collection pertaining thereto (limited to that pertaining to the period pertaining to the exemption from tax liability) shall be collected by the governor. The same shall apply in paragraphs (3) and (6).), and exempts the taxpayer from the tax liability.

2 知事は、災害その他やむを得ない理由により納税義務の免除に係る期間(この項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。以下この項において同じ。)内に当該土地を非課税土地として使用し、又は使用させることができないと認める場合には、土地の所有者等からの申請に基づき知事が定める相当の期間を限つて、納税義務の免除に係る期間を延長する。

(2) Where the Governor finds that the land cannot be used or caused to be used as tax-exempted land within the period pertaining to the exemption from tax liability due to a disaster or other unavoidable reasons (including the extended period in the case where the period for exemption from tax liability has been extended pursuant to this paragraph. The same shall apply hereinafter in this paragraph), the Governor shall extend the period pertaining to the exemption from tax liability for a reasonable period determined by the Governor based on an application from the landowner, etc.

3 知事は、第一項の認定をした場合には、納税義務の免除に係る期間を限つて、当該土地に係る特別土地保有税及びこれに係る徴収金の徴収を猶予する。

(3) In cases where the Governor has granted the approval under paragraph (1), persons shall defer the collection of the Special land possession tax pertaining to the said land and the related collection charges for a limited period pertaining to the exemption from tax liability.

4 知事は、第二項の規定により納税義務の免除に係る期間(同項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)を延長した場合

には、当該延長された期間を限つて、当該土地に係る特別土地保有税及びこれに係る徴収金の徴収の猶予の期間を延長する。

- (4) Where the Governor has extended the period of exemption from tax liability pursuant to the provision of paragraph (2) (including the extended period in the case where the period for exemption from tax liability has been extended pursuant to the said paragraph), persons shall extend the period of grace of collection of the special land holding tax and the collection money pertaining thereto for the said land only for the extended period.
- 5 知事は、前二項の規定による徴収の猶予をした場合において、当該徴収の猶予に係る特別土地保有税について第一項の規定の適用がないことが明らかとなつたとき、又は徴収の猶予の理由の一部に変更があることが明らかとなつたときは、当該徴収の猶予に係る特別土地保有税及びこれに係る徴収金の全部又は一部についてその徴収の猶予を取り消し、直ちに当該徴収の猶予の取消しに係る特別土地保有税及びこれに係る徴収金を徴収する。
- (5) Where the Governor has granted a grace of collection pursuant to the provisions of the preceding two paragraphs, if it has become clear that the provision of paragraph (1) does not apply to the Special land possession tax pertaining to the said grace of collection, or if it has become clear that the reason for the grace of collection has partially changed, the Governor shall rescind the grace of collection of the Special land possession tax pertaining to the said grace of collection and the collection fees pertaining thereto, in whole or in part. (2) When it becomes clear that the provisions of paragraph (1) do not apply to the Special land possession tax pertaining to the grace of collection, or when it becomes clear that some of the reasons for the grace of collection have changed, the grace of collection shall be rescinded and the Special land possession tax pertaining to the rescinded grace of collection and the collection fees pertaining thereto shall be collected immediately.
- 6 知事は、特別土地保有税及びこれに係る徴収金を徴収した場合において、当該特別土地保有税について第一項の規定の適用があることとなつたときは、当該特別土地保有税の納税義務者の申請に基づいて、当該特別土地保有税及びこれに係る徴収金を還付する。
- (6) Where the Governor has collected the Special land possession tax and the amount collected pertaining thereto, and the provision of paragraph (1) has become applicable to the said Special land possession tax, the Governor shall refund the said Special land possession tax and the amount collected pertaining thereto upon application by the taxpayer of the said Special land possession tax.

(昭四八条例六四・追加、昭五二条例四三・平一条例七五・一部改正)

(Addition of Ordinance No. 64 of 1973, partial amendment of Ordinance No. 43 of 1977, Ordinance No. 75 of 1999)

第百五十二条 法第六百二条第一項各号に掲げる者が、それぞれ当該各号に規定する土地の譲渡をしようとする場合において、知事が当該事実を認定したところに基づいて定める日(以下本項において「事実認定日」という。)から二年を経過する日までの期間(大規模な宅地の造成でその造成に要する期間が通常二年を超えることその他その期間を延長することにつきやむを得ない理由があると知事が認める場合には、納税義務者の申請に基づき知事が定める相当の期間とし、同条第一項に規定する特定譲渡(第三項において「特定譲渡」という。)にあつては、当該事実認定日から同条第一項第二号又は第三号に定める日以後二年を経過する日までの期間とする。以下本項において「納税義務の免除に係る期間」という。)内に当該土地の譲渡をし、かつ、当該土地の譲渡があつたことにつき知事の確認を受けたときは、当該土地に係る特別土地保有税及びこれに係る徴収金(納税義務の免除に係る期間に係るものに限る。)の納税義務を免除する。

Article 152 Where a person listed in each item of Article 60, paragraph 2(1) of the Act intends to transfer land prescribed in the respective items, if the person transfers the land within a period of two years (in the case of a large-scale residential land development where the Governor finds that the period required for the development would normally exceed two years or that there are other compelling reasons for extending the period, the period shall be a reasonable period determined by the Governor upon application by the taxpayer, and in the case of a specified transfer prescribed in paragraph (1) of the same Article (in paragraph (3), "specified transfer"), the period shall be the period from the date of the relevant fact finding to the day on which two years have elapsed since the date specified in paragraph (1)(ii) or (iii) of the same Article) from the date specified by the Governor (hereinafter in this paragraph referred to as the "Date of Fact Finding") based on one's recognition of the said fact and has obtained confirmation from the governor that the land has been transferred, the person shall be exempt from the obligation to pay special land possession tax and related collection fees (limited to those relating to the period of exemption from tax liability) pertaining to the said land.

2 前条第二項から第六項までの規定は、前項の場合について準用する。

(2) The provisions of paragraphs (2) through (6) of the preceding Article shall apply mutatis mutandis to the case of the preceding paragraph.

3 前項の規定にかかわらず、同項において準用する前条第二項及び第四項の規定は、特定譲渡については、適用しない。

(3) Notwithstanding the provisions of the preceding paragraph, the provisions of paragraphs (2) and (4) of the preceding Article as applied mutatis mutandis pursuant to said paragraph shall not apply to a specified transfer.

(昭四八条例六四・追加、昭五四条例三〇・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 30 of 1979)

第百五十三条 土地の所有者が所有する土地で、その取得が法第六百三条第一項に規定す

る取得に該当するもののうち地方税法施行令第五十四条の四十六第二項に規定するものに対しては、土地に対して課する特別土地保有税及びこれに係る徴収金の納税義務を免除する。

Article 153 Land owned by the owner of land, the acquisition of which falls under the acquisition prescribed in Article 603, paragraph (1) of the Act, which is prescribed in Article 54-46, paragraph (2) of the Order for Enforcement of the Local Tax Act, shall be exempt from the Special land possession tax to be imposed on the land and the tax payment obligation for the collection pertaining thereto.

2 土地の取得で法第六百三条第二項に規定する取得に該当するものに対しては、土地の取得に対して課する特別土地保有税及びこれに係る徴収金の納税義務を免除する。

(2) The acquisition of land that falls under the acquisition prescribed in Article 603, paragraph (2) of the Act shall be exempted from the obligation to pay the Special land possession tax imposed on the acquisition of land and the levy related thereto.

3 知事は、土地の所有者等から前二項の適用があるべき旨の申告があり、当該申告が真実であると認められるときは、当該土地の取得の日から五年以内の期間を限って、当該土地に係る特別土地保有税及びこれに係る徴収金の徴収を猶予する。

(3) If the Governor receives a declaration from the owner of the land, etc. to the effect that the preceding two paragraphs should apply and such declaration is found to be true, the Governor shall defer the collection of the Special land possession tax on the land and the related collection charges for a period of not more than five years from the date of acquisition of such land.

4 第百五十一条第五項及び第六項の規定は、前項の場合における徴収の猶予の取消し及び特別土地保有税及びこれに係る徴収金の還付について準用する。

(4) The provisions of Article 151, paragraphs (5) and (6) shall apply mutatis mutandis to the rescission of the grace of collection and the refund of the Special land possession tax and the collected money pertaining thereto in the case of the preceding paragraph.

(昭四八条例六四・追加、昭五二条例四三・平一二条例一四六・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 43 of 1977, Ordinance No. 146 of 2000)

第百五十三条の二 土地の所有者等が所有する土地が次の各号に掲げる土地のいずれかに該当し、かつ、当該土地の利用が土地利用基本計画(国土利用計画法(昭和四十九年法律第九十二号)第九条第一項の土地利用基本計画をいう。)、都市計画その他の土地利用に関する計画に照らし、当該土地を含む周辺の地域における計画的な土地利用に適合するものであることについて知事が認定した場合には、当該土地に係る特別土地保有税及びこれに係る徴収金の納税義務を免除する。

Article 153-2 In the case where the Governor certifies that the land owned by the owner of land, etc. falls under any of the following items and that the use of said land conforms to the planned

land use in the surrounding area including said land in light of the land use master plan (this means the basic land use plan set forth in Article 9, paragraph (1) of the National Land Use Planning Act (Act No. 92 of 1974)), urban plan or other land use plan, the tax liability for the special land possession tax and related collections on said land shall be exempted.

一 事務所、店舗その他の建物又は構築物で、その構造、利用状況等が恒久的な利用に供される建物又は構築物に係る基準として地方税法施行令第五十四条の四十七第一項に規定する基準に適合するものの敷地の用に供する土地(次号に該当するものを除く。)

(i) Land used as the site of an office, store, or other building or structure, the structure and use of which conform to the standards prescribed in Article 54-47, paragraph (1) of the Order for Enforcement of the Local Tax Act as standards pertaining to buildings or structures used on a permanent basis (excluding those falling under the following item)

二 工場施設、競技場施設その他の施設(建物、構築物その他の工作物及びこれらと一体的に利用されている土地により構成されているものに限る。以下この号及び次条第一項において「特定施設」という。)で、その整備状況、利用状況等が恒久的な利用に供される特定施設に係る基準として地方税法施行令第五十四条の四十七第二項に規定する基準に適合するものの用に供する土地

(ii) Land used for factory facilities, stadium facilities, and other facilities (limited to those consisting of buildings, structures and other works, and land used integrally therewith; hereinafter referred to as "Specified Facilities" in this item and paragraph (1) of the following Article) whose maintenance status, utilization status, etc. conform to the standards prescribed in Article 54-47, paragraph (2) of the Order for Enforcement of the Local Tax Act r as the standards pertaining to specified facilities to be used permanently.

2 土地の所有者等は、前項の規定の適用を受けようとする場合においては、第百五十条第一項の納期限(納期限の延長があつたときは、その延長された納期限。第五項において同じ。)までに知事に対して当該土地に係る特別土地保有税について前項の規定の適用があるべき旨の申請をしなければならない。ただし、既に同項の認定又は次条第一項の確認を受けた土地について、当該認定又は確認に係る事情に変更がなく、かつ、当該土地の所有者に変更のないときは、この限りでない。

(2) In the case where the owner of land, etc. intends to apply the provision of the preceding paragraph, the due date of payment set forth in Article 150 paragraph (1) (in the case where the due date of payment has been extended, the extended due date. The same shall apply in paragraph (5)). However, this shall not apply to land that has already been certified under the same paragraph or confirmed under paragraph 1 of the following Article, if the circumstances pertaining to said certification or confirmation have not changed and the owner of said land has not changed.

- 3 第一項の認定は、前項本文の申請があつた場合又は同項ただし書の規定に該当する場合に限り、するものとする。
- (3) The accreditation of paragraph (1) shall be granted only when an application under the main clause of the preceding paragraph has been filed or when the provisions of the proviso of the same paragraph are applicable.
- 4 知事は、第一項の認定をしたとき、又は当該認定をしない旨の決定をしたときは、遅滞なくその旨を当該土地の所有者等に通知しなければならない。ただし、第二項ただし書の規定に該当する土地について、第一項の認定をするときは、この限りでない。
- (4) When the Governor has granted the recognition under paragraph (1) or has made a decision not to grant said recognition, persons shall notify the owner of said land, etc. to that effect without delay.
- 5 知事は、第二項本文の申請があつた場合又は既に第一項の認定若しくは次条第一項の確認を受けた土地について当該認定若しくは確認に係る事情に変更がなく、かつ、当該土地の所有者に変更のない場合には、第百五十条第一項の納期限から第一項の認定をする日(同項の認定をしない旨の決定をしたときは、前項の通知をする日)までの期間、当該第二項本文の申請に係る土地又は既に第一項の認定若しくは次条第一項の確認を受けた土地に係る特別土地保有税及びこれに係る徴収金(第百五十一条第三項若しくは第四項(これらの規定を第百五十二条第二項において準用する場合を含む。))又は前条第三項の規定により徴収を猶予されている部分を除く。)の徴収を猶予する。ただし、当該土地が第一項各号に掲げる土地のいずれにも該当しないことが明らかである場合は、この限りでない。
- (5) In the case where an application set forth in the main clause of paragraph (2) has been filed, or in the case where there has been no change in the circumstances pertaining to the said recognition or confirmation and no change in the owner of the land for which the recognition under paragraph (1) or the confirmation under paragraph (1) of the following Article has already been granted, the Governor shall defer collection (excluding the portion for which collection has been suspended pursuant to the provisions of Article 151, paragraph (3) or (4), (including the cases where these provisions are applied mutatis mutandis under Article 152, paragraph (2)) or paragraph (3) of the preceding Article) of the special land possession tax and the amount collected pertaining thereto for the period from the payment due date under Article 150, paragraph (1) to the day when the recognition (in the case of a decision not to grant the accreditation set forth in the same paragraph, the date of giving the notice set forth in the preceding paragraph) under paragraph (1) is granted. However, this shall not apply if it is clear that said land does not fall under any of the land listed in the items of paragraph (1).
- 6 第百五十一条第六項の規定は、第一項の場合について準用する。
- (6) The provisions of Article 151, paragraph (6) shall apply mutatis mutandis to the case referred to

in paragraph (1).

(昭五三条例四二・追加、昭五七条例九一・平一〇条例七五・平一五条例九八・一部改正)

(Addition of Ordinance No. 42 of 1978; partial amendment of Ordinance No. 91 of 1982, Ordinance No. 75 of 1998, Ordinance No. 98 of 2003)

第百五十三条の二の二 土地の所有者等が、その所有する土地を前条第一項の規定に該当する土地(以下この項において「免除土地」という。))として使用し、又は使用させようとする場合において、知事が当該事実を認定したところに基づいて定める日から二年を経過する日までの期間(当該認定に係る建物若しくは構築物の建設又は特定施設の整備に要する期間が通常二年を超えることその他その期間を延長することにつきやむを得ない理由があると知事が認める場合には、土地の所有者等の申請に基づき五年を超えない範囲内で知事が定める相当の期間。以下この項において「納税義務の免除に係る期間」という。))内に当該土地を免除土地として使用し、又は使用させ、かつ、これらの使用が開始されたことにつき知事の確認を受けたときは、当該土地に係る特別土地保有税及びこれに係る徴収金(納税義務の免除に係る期間に係るものに限るものとし、知事の確認を受けた日後の当該期間に係るものを除く。))の納税義務を免除するものとする。

Article 153-2-2 Where the owner of land, etc. uses or intends to have one's land used as land falling under the provision of paragraph (1) of the preceding Article(hereinafter in this paragraph referred to as "exempt land"), if persons uses or has one's land used as exempted land within a period of two years from the date specified by the Governor (In cases where the Governor finds that the period required for the construction of buildings or structures or the improvement of specified facilities pertaining to the said approval would normally exceed two years or that there are other compelling reasons for extending such period, a reasonable period determined by the Governor not exceeding five years upon application by the owner of the land, etc.) (3) The period for exemption from tax liability shall be referred to in this paragraph as the "period pertaining to exemption from tax liability") based on one's recognition of such fact, and if persons has obtained confirmation from the Governor that such use has commenced, persons shall be exempt from the special land possession tax pertaining to such land and from the obligation to pay the collection thereof.

Hereinafter in this paragraph referred to as "the period pertaining to the exemption from tax liability".

2 第百五十一条第二項から第六項までの規定は、前項の場合について準用する。この場合において、同条第二項中「納税義務の免除に係る期間(この項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。以下この項において同じ。))」とあるのは「第百五十三条の二の二第一項に規定する納税義務の免除に係る期間」と、「知事が定める相当の期間」とあるのは「五年を超えない範囲内で知事

が定める相当の期間」と、「延長する」とあるのは「一回に限り延長する」と、同条第四項中「納税義務の免除に係る期間(同項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)」とあるのは「第一百五十三条の二の二第一項に規定する納税義務の免除に係る期間」と読み替えるものとする。

- (2) The provisions of Article 151, paragraphs (2) through (6) shall apply mutatis mutandis to the case of the preceding paragraph. (4) The term "the period pertaining to the exemption from tax liability (including the extended period in the case where the period for exemption from tax liability (including the extended period in the case where the period for exemption from tax liability is extended pursuant to the said paragraph) has been extended pursuant to this paragraph. The same shall apply hereinafter in this paragraph) " in paragraph (4) of the said Article shall be deemed to be replaced with "the period pertaining to the exemption from tax liability prescribed in Article 153-2-2(1).

(平一〇条例七五・追加、平一一条例七五・平一五条例九八・一部改正)

(Addition of Ordinance No. 75 of 1998; partial amendment of Ordinance No. 75 of 1999, Ordinance No. 98 of 2003)

(特別土地保有税の減免)

(Reduction or exemption of Special land possession tax)

第一百五十四条 次の各号のいずれかに該当する土地又はその取得のうち、知事において必要があると認めるものに対して課する特別土地保有税の納税者に対しては、当該特別土地保有税を減免する。

Article 154 Taxpayers of the Special land possession tax imposed on land falling under any of the following items or acquisition thereof, which is deemed necessary by the governor, shall be exempted from the said Special land possession tax.

一 災害等により区画又は形質が変化し、著しく価値を減じた土地で規則で定めるもの

(i) Land whose plot or shape has been changed by disasters, etc. and whose value has been significantly reduced and which is specified by rules

二 公益のため直接専用する土地その他の土地で規則で定めるもの

(ii) Land directly dedicated for public interest and other land specified by rules

- 2 前項の規定は、第五十条第一項各号に掲げる特別土地保有税の区分に応じ、当該各号に定める日までに次項の申請があつたものについて、これを適用する。

(2) The provision of the preceding paragraph shall apply to the Special land possession tax listed in each item of Article 150, paragraph (1) for which an application set forth in the following paragraph has been filed by the date specified in the relevant item.

- 3 第一項の規定によつて特別土地保有税の減免を受けようとする者は、次の各号に掲げる事項を記載した申請書にその事由を証明すべき書類を添付して、これを知事に提出しなければならない。

(3) A person who intends to obtain a reduction or exemption of the Special land possession tax pursuant to the provision of paragraph (1) shall submit to the governor a written application stating the matters listed in the following items and attaching documents to prove the grounds for the application.

一 住所及び氏名又は名称

(i) Address and name

二 土地の所在、地番、地目及び面積

(ii) Location, lot number, lot category and area of the land

三 取得価額及び税額

(iii) Acquisition price and tax amount

四 減免を受けようとする事由

(iv) Reason for requesting exemption

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

4 第一項の規定によつて特別土地保有税の減免を受けた者は、その事由がやんだ場合において、直ちにその旨を知事に申告しなければならない。

(4) A person who has received a reduction or exemption of Special land possession tax pursuant to the provision of paragraph (1) shall immediately report to the governor when the reason for the reduction or exemption ceases.

(昭五一条例六九・追加、平一八条例二七・一部改正)

(Addition of Ordinance No. 69 of 1976; partial amendment of Ordinance No. 27 of 2006)

(特別土地保有税の納税管理人)

(Special land possession tax Tax Administrator)

第百五十五条 特別土地保有税の納税義務者は、特別区の存する区域内に住所、居所、事務所又は事業所(以下この条において「住所等」という。)を有しない場合には、特別区の存する区域内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は特別区の存する区域外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 155 A person liable for special land possession tax shall, in cases where persons does not have a domicile, residence, office or place of business within the area where the special district exists (hereinafter referred to as "address, etc." in this Article.), submit a tax payment administrator declaration to the governor within 10 days from the day on which it becomes necessary to appoint a tax payment administrator from among persons who have a domicile, etc. within the area where the special district exists, or apply to the governor for approval of a person

who has a domicile, etc. outside the area where the special district exists and who is convenient for handling all matters concerning tax payment, as a tax payment administrator not later than 10 days prior to the day on which the need to appoint such a person arises, and shall obtain his/her approval.

- 2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が特別区の存する区域内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が特別区の存する区域外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

- (2) A person who has submitted a tax administrator return form to the Governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter, or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, report to the governor to that effect within ten days of the change or change in the case where the tax administrator has a domicile, etc. within the area where the special ward exists. In the case where a tax administrator has a domicile, etc. within the area where the special district exists, the tax administrator shall report to the Governor to that effect within ten days from the date of change or change, and in the case where a tax administrator has a domicile, etc. outside the area where the special district exists, the tax administrator shall apply to the governor for approval by ten days before the date of change or change. The tax administrator must apply to the Governor for approval at least 10 days prior to the date of the change or transfer.

- 3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る特別土地保有税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

- (3) Notwithstanding the provisions of the preceding two paragraphs, the taxpayer is not required to appoint a tax payment administrator if persons has applied to the governor and obtained his/her certification that there is no obstacle to ensuring the collection of Special land possession tax in respect of the said taxpayer.

(昭四八条例六四・追加、昭五一条例六九・旧第一百五十四条繰下、平一〇条例七五・平一五条例一二五・一部改正)

(Addition of Ordinance No. 64 of 1973; Ordinance No. 69 of 1976, former Article 154 carried forward; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

(特別土地保有税の納税管理人に係る不申告に関する過料)

(Fines for non-filing of tax returns related to Special land possession tax administrators)

第百五十六条 前条第三項の認定を受けていない特別土地保有税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 156 Where a taxpayer liable for Special land possession tax who has not obtained the approval set forth in paragraph (3) of the preceding Article and has not obtained the approval set forth in paragraph (1) or (2) of the same Article has failed to file a return without justifiable grounds with the tax agent who is required to file a return pursuant to the provision of paragraph (1) or (2) of the same Article, a civil fine not exceeding 100,000 yen shall be imposed against such person.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within 10 days from the date of its issuance.

(昭四八条例六四・追加、昭五一条例六九・旧第百五十五条繰下、平一〇条例七五・平二三条例六二・一部改正)

(Addition of Ordinance No. 64 of 1973; partial amendment of Ordinance No. 69 of 1976, former Article 155 carried former; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 62 of 2011)

(遊休土地に対して課する特別土地保有税の納税義務者等)

(Taxpayers, etc. of Special land possession tax imposed on unused land)

第百五十七条 都市計画法(昭和四十三年法律第百号)第十条の三第一項に規定する遊休土地転換利用促進地区(第百六十三条第一項において「遊休土地転換利用促進地区」という。)の区域内に所在する土地で同一の者が第百六十条第一項の規定により申告納付すべき日の属する年の一月一日に所有する一団の土地の面積が千平方メートル以上であるもの(以下この節において「遊休土地」という。)に対しては、土地に対して課する特別土地保有税のほか、法第六百二十二条第一項に規定する時価等(第百六十条第二項において「時価等」という。)を課税標準として、当該遊休土地の所有者に特別土地保有税を課する。

Article 157 In addition to the special land possession tax imposed on land, a special land

possession tax shall be imposed on the owner of such unused land (Referred to as "Unused Land Conversion and Use Promotion District" in Article 163 paragraph (1)), with the market value (referred to as "market value, etc." in Article 160 paragraph (2)), etc. prescribed in Article 622, paragraph (1) of the Act as the tax base, on land located in the area of an idle land conversion and utilization promotion district prescribed in Article 10-3, paragraph (1) of the City Planning Act (Act No. 100 of 1968), which is owned by the same person on January 1 of the year containing the date of declaration and payment pursuant to Article 160, paragraph (1), and which has a total land area of 1,000 square meters or more.

Article 157 In the event that an area for promoting the conversion and use of unused land prescribed in Article 10-3, paragraph (1) of the City Planning Act (Act No. 100 of 1968) (referred to as an "area for promoting the conversion and use of unused land" in Article 163, paragraph (1)) is located in an area for promoting the conversion and use of unused land, the land shall be converted into an area for promoting the conversion and use of unused land.

(平三条例五四・全改、平一〇条例七五・一部改正)

(Totally of Ordinance No. 54 of 1991; partial amendment of Ordinance No. 75 of 1998)

(遊休土地に対して課する特別土地保有税の税率)

(Rate of Special land possession tax imposed on unused land)

第百五十八条 遊休土地に対して課する特別土地保有税の税率は、百分の一・四とする。

Article 158 The tax rate of the Special land possession tax to be imposed on unused land shall be 1.4/100.

(平三条例五四・全改)

(Totally amendment of Ordinance No. 54 of 1991)

(遊休土地に対して課する特別土地保有税の税額)

(Amount of Special land possession tax imposed on unused land)

第百五十九条 遊休土地に対して課する特別土地保有税の税額は、次条第二項の課税標準額に前条の税率を乗じて得た額から、同項の遊休土地である土地に対して課すべき当該年度分の固定資産税の課税標準となるべき価格に百分の一・四を乗じて得た額の合計額(当該遊休土地である土地のうちに土地に対して課する特別土地保有税が課される土地がある場合にあっては、当該合計額に当該土地に対して第百四十五条の規定により課すべき当該年度分の第百四十八条に規定する第百五十条第一項第一号の特別土地保有税の税額の合計額を加えた額)を控除した額とする。

Article 159 The amount of Special land possession tax to be imposed on unused land shall be the sum of the amount obtained by multiplying the tax base set forth in paragraph (2) of the following Article by the tax rate set forth in the preceding Article, and the amount obtained by multiplying the value to be the tax base of the Fixed assets tax for the relevant year to be imposed on the land which is unused land under the same paragraph by 1.4/100 (in the case

where the Special land possession tax to be imposed on the land is imposed on the land which is the said unused land, the amount of the Special land possession tax to be imposed on the land shall be the sum of the said value and the value of the Fixed assets tax for the relevant year to be imposed on the land under the said Article. In the case where there is land on which a Special land possession tax to be imposed on the land is to be imposed, the amount obtained by deducting the total of the said total plus the total amount of the Special land possession tax under Article 150, paragraph (1), item (i) prescribed in Article 148 to be imposed on the said land for the relevant year pursuant to the provision of Article 145).

(平三条例五四・全改)

(Totally changed of Ordinance No. 54 of 1991

(遊休土地に対して課する特別土地保有税の申告納付)

(Declaration and payment of Special land possession tax imposed on unused land)

第百六十条 遊休土地に対して課する特別土地保有税の納税義務者(次項において「納税義務者」という。)は、その年の五月三十一日までに、当該特別土地保有税の課税標準額、税額その他必要な事項を記載した申告書を知事に提出するとともに、その申告した税額を納付しなければならない。

Article 160 A person liable for taxation of the special land possession tax imposed on unused land shall submit a written return stating the tax base amount (in the following paragraph, shall be referred to as "taxpayer"), tax amount and other necessary matters of said special land possession tax to the Governor and pay the tax amount so reported by May 31 of the relevant year.

2 前項の課税標準額は、納税義務者が一月一日において所有する遊休土地の時価等の合計額とする。

(2) The tax base amount set forth in the preceding paragraph shall be the total of the market value, etc. of the unused land owned by the taxpayer as of January 1.

(平三条例五四・全改)

(Totally changed of Ordinance No. 54 of 1991)

(遊休土地に係る土地に対して課する特別土地保有税の納税義務の免除等の特例)

(Special Exemptions from Tax Liability for Special land possession tax on Unused land)

第百六十一条 遊休土地に対して課する特別土地保有税が課される土地(第百六十三条第一項の規定の適用を受けるものを除く。)に対して課する特別土地保有税については、第百五十一条から第百五十三条の二の二までの規定は、適用しない。

Article 161 The provisions of Articles 151 to 153-2-2 inclusive shall not apply to the special land possession tax to be imposed on unused land (excluding those to which the provisions of Article 163 paragraph (1) shall apply).

(平三条例五四・全改、平一〇条例七五・一部改正)

(Totally changed of Ordinance No. 54 of 1991; partial amendment of Ordinance No. 75

of 1998)

(土地に対して課する特別土地保有税に関する規定の準用)

(Mutatis mutandis application of provisions concerning Special land possession tax to be imposed on land)

第百六十二条 第百五十七条の規定により特別土地保有税を課する場合には、第百四十五条第二項及び第四項から第七項まで、第百四十九条並びに第百五十四条から第百五十六条までの規定中土地に対して課する特別土地保有税に関する規定を準用する。この場合において、第百四十五条第二項中「前項の「土地」」とあるのは「第百五十七条の遊休土地転換利用促進地区の区域内に所在する「土地」」と、同条第五項及び第六項中「第一項の土地の所有者等」とあり、並びに同条第七項中「第百四十五条第一項の土地の所有者等」とあるのは「第百五十七条に規定する遊休土地の所有者」と、第百五十四条第二項中「第百五十条第一項各号に掲げる特別土地保有税の区分に応じ、当該各号に定める日」とあるのは「第百六十条第一項の納期限」と、同条第三項第三号中「取得価額」とあるのは「法第六百二十二条第一項に規定する時価等」と読み替えるものとする。

Article 162 In the case of imposing a Special land possession tax pursuant to the provision of Article 157, the provisions of Article 145, paragraphs (2) and (4) to (7), Article 149, and Articles 154 to 156 inclusive concerning the Special land possession tax to be imposed on land shall apply mutatis mutandis. In this case, the term "the 'land' set forth in the preceding paragraph" in Article 145, paragraph (2) shall be deemed to be replaced with "the 'land' located within the area of the unused land conversion and utilization promotion district set forth in Article 157," the term "the owner, etc. of the land set forth in paragraph (1)" in Article 145, paragraphs (5) and (6) of the same Article, and the term "the owner, etc. of the land set forth in Article 145, paragraph (1)" in paragraph (7) of the same Article shall be deemed to be replaced with the term "the owner of the unused land prescribed in Article 157" in Article 154, paragraph (2) shall be deemed to be replaced with "the date specified in each item of Article 150, paragraph (1) in accordance with the classification of the Special land possession tax listed in each item of the said paragraph" and the term "the acquisition price" in Article 154, paragraph (3), item (iii) of the same Act shall be deemed to be replaced with "the payment due date prescribed in Article 160, paragraph (1)" and the term "the market value, etc. prescribed in Article 622, paragraph (1) of the Act" in Article 154, paragraph (3), item (iii) shall be deemed to be replaced with "the market value, etc. prescribed in Article 622, paragraph (1) of the Act."

(平三条例五四・全改)

(Totally amendment of Ordinance No. 54 of 1991)

(遊休土地に対して課する特別土地保有税の納税義務の免除等)

(Exemption from the obligation to pay Special land possession tax imposed on unused land, etc.)

第百六十三条 遊休土地について次の各号のいずれかに掲げる事情があることにつき知事

が認定した場合には、当該遊休土地に対して課する特別土地保有税に係る徴収金の納税義務を免除する。

Article 163 In the event that the Governor certifies that there are circumstances listed in any of the following items with regard to unused land, the taxpayer shall be exempted from the obligation to pay the assessment pertaining to the Special land possession tax to be imposed on said unused land.

一 当該遊休土地に関する都市計画についてその目的が達成されたと認められる場合において、遊休土地転換利用促進地区に関する都市計画の変更により当該遊休土地を遊休土地転換利用促進地区の区域外としたならば変更後の遊休土地転換利用促進地区が都市計画法第十条の三第一項第二号から第四号までの規定に該当しなくなることが明らかであること。

(i) In the case where it is recognized that the purpose of the city plan concerning the said unused land has been achieved, if the city plan concerning the unused land conversion and utilization promotion district is changed so as to take the said unused land outside the area of the unused land conversion and utilization promotion district, it is clear that the new unused land conversion and utilization promotion district will not fall under the provisions of Article 10-3 paragraph (1), items (ii) through (iv) of the City Planning Act.

二 当該遊休土地を遊休土地転換利用促進地区の区域外とすることについて、都市計画法第十七条第四項の規定により意見を聴取したこと。

(ii) Hearing opinions pursuant to the provisions of Article 17, paragraph (4) of the City Planning Act with regard to the said unused land being outside the area of the Unused land Conversion and Use Promotion District.

2 遊休土地の所有者は、前項の規定の適用を受けようとする場合においては、第百六十条第一項の納期限(納期限の延長があつたときは、その延長された納期限。第五項において同じ。)までに知事に対して当該遊休土地に対して課する特別土地保有税について前項の規定の適用があるべき旨の申請をしなければならない。ただし、既に同項の認定を受けた遊休土地について、当該認定に係る事情に変更がなく、かつ、当該遊休土地の所有者に変更のないときは、この限りでない。

(2) The owner of idle land shall, when he/she intends to be subject to the provision of the preceding paragraph, file an application with the governor by the due date of payment under Article 160 (if the due date for payment has been extended, the extended due date. The same shall apply in paragraph (5)), paragraph (1) to the effect that the provision of the preceding paragraph should apply to the special land holding tax to be imposed on the said unused land. However, this shall not apply to unused land that has already been certified under the same paragraph, if the circumstances pertaining to said certification have not changed and the owner of said unused land has not changed.

- 3 第一項の認定は、前項本文の申請があつた場合又は同項ただし書の規定に該当する場合に限り、するものとする。
- (3) The accreditation of paragraph (1) shall be granted only when an application under the main clause of the preceding paragraph has been filed or when the provisions of the proviso of the same paragraph are applicable.
- 4 知事は、第一項の認定をしたとき、又は当該認定をしない旨の決定をしたときは、遅滞なくその旨を当該遊休土地の所有者に通知しなければならない。ただし、第二項ただし書の規定に該当する遊休土地について、第一項の認定をするときは、この限りでない。
- (4) When the Governor has granted the certification under paragraph (1) or has made a decision not to grant such certification, persons shall notify the owner of such unused land to that effect without delay. However, this shall not apply to the case where the certification under paragraph (1) is made for unused land that falls under the provision of the proviso of paragraph (2).
- 5 知事は、第二項本文の申請があつた場合又は既に第一項の認定を受けた遊休土地について当該認定に係る事情に変更がなく、かつ、当該遊休土地の所有者に変更のない場合には、第百六十条第一項の納期限から第一項の認定をする日(同項の認定をしない旨の決定をしたときは、前項の通知をする日)までの期間、当該第二項本文の申請に係る遊休土地又は既に第一項の認定を受けた遊休土地に対して課する特別土地保有税に係る徴収金の徴収を猶予する。ただし、当該遊休土地について同項各号に掲げるいずれの事情もないことが明らかである場合は、この限りでない。
- (5) In the event that the application set forth in the main clause of paragraph (2) is filed, or in the event that there is no change in the circumstances pertaining to the said approval and no change in the owner of the unused land that has already received the approval set forth in paragraph (1), the Governor shall defer the collection of the Special land possession tax pertaining to the unused land pertaining to the application set forth in the main clause of Article 160, paragraph (1) until the date of approval under paragraph (1) (or, if the decision to not grant approval under the same paragraph is made, the date of notification set forth in the preceding paragraph). However, this shall not apply if it is clear that none of the circumstances listed in the items of the same paragraph apply to the said unused land.
- 6 第一項の認定は、第百六十条第一項の規定により申告納付すべき日の属する年の一月一日の現況によるものとする。
- (6) The certification set forth in paragraph (1) shall be based on the current status as of January 1 of the year that includes the date on which the declaration and payment are due pursuant to the provisions of Article 160, paragraph (1).
- 7 第百五十一条第六項の規定は、第一項の場合について準用する。
- (7) The provisions of Article 151, paragraph (6) shall apply mutatis mutandis to the case referred to

in paragraph (1).

(平三条例五四・全改)

(Totally amendment of Ordinance No. 54 of 1991)

第百六十四条から第百八十八条まで 削除

Articles 164 to 188 Deletion

(平四条例一五七)

(Ordinance No. 157 of 1992)

第五章 特別区の存する区域において都税として課する目的税

Chapter V Enmarked Taxes Imposed as Metropolitan Taxes in the Areas where Special
Wards Exist

(昭三一条例四五・追加)

(Addition of Ordinance No. 45 of 1956)

第一節 削除

Section 1 Deletion

(平一一条例一一三)

(Ordinance No. 113 of 1999)

第百八十八条の二から第百八十八条の十一まで 削除

Article 188-2 to Article 188-11 Deletion

(平一一条例一一三)

(Ordinance No. 113 of 1999)

第二節 事業所税

Section 2 Establishment Tax

(昭五〇条例五四・追加)

(Addition of Ordinance No. 54 of 1975)

(事業所税の納税義務者等)

(Establishment taxpayers, etc.)

第百八十八条の十二 事業所税は、都市環境の整備及び改善に関する事業に要する費用に充てるため、事務所又は事業所(以下この節において「事業所等」という。)において法人又は個人の行う事業に対し、当該事業を行う者に資産割額及び従業者割額の合計額によつて課する。

Article 188-12 A establishment tax shall be imposed on a business conducted by a corporation or an individual at an office or place of business (hereinafter in this section referred to as "business establishment, etc.") for the purpose of covering the expenses required for a business related to the development and improvement of the urban environment, based on the total of the amount of Per-property levy and the amount of Per-employee levy.

2 法第七百一条の三十二第二項に規定する特殊関係者(以下この項において「特殊関係

者」という。)を有する者がある場合において、当該特殊関係者が行う事業について地方税法施行令第五十六条の二十一第二項に規定する特別の事情があるときは、事業所税の賦課徴収については、当該事業は、その者及び当該特殊関係者の共同事業とみなす。

(2) Where a person has a specially-related person (hereinafter in this paragraph referred to as "Special Related Persons") prescribed in Article 701-32, paragraph (2) of the Act, if there are special circumstances prescribed in Article 56-21, paragraph (2) of the Order for Enforcement of the Local Tax Act with respect to the business conducted by such specially-related person, such business shall be deemed to be a joint enterprise of such person and such specially-related person with respect to the imposition and collection of establishment tax.

3 法人でない社団又は財団で代表者又は管理人の定めがあるものは、法人とみなして、この節中法人に関する規定を適用する。

(3) An association or foundation which is not a corporation and for which a representative or administrator has been designated shall be deemed to be a corporation and the provisions of this Section concerning corporations shall apply.

(昭五〇条例五四・追加、昭五一条例六九・昭五二条例四三・昭五三条例四二・昭五六条例六七・昭五九条例七一・昭六一条例八二・昭六二条例四四・昭六三条例七八・平元条例三五・平元条例七六・平二条例七六・平三条例四二・平四条例一一八・平五条例四〇・平六条例八二・平七条例七一・平八条例九〇・平九条例五二・平一〇条例七五・平一四条例一一〇・平一四条例一二三・平一五条例九八・平一六条例一一二・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 69 of 1976, Ordinance No. 43 of 1977, Ordinance No. 42 of 1978, Ordinance No. 67 of 1981, Ordinance No. 71 of 1984, Ordinance No. 82 of 1986, Ordinance No. 44 of 1987, Ordinance No. 78 of 1988, Ordinance No. 35 of 1989, Ordinance No. 76 of 1989, Ordinance No. 76 of 1990, Ordinance No. 42 of 1991, Ordinance No. 118 of 1992, Ordinance No. 40 of 1993, Ordinance No. 82 of 1994, Ordinance No. 71 of 1995, Ordinance No. 90 of 1996, Ordinance No. 52 of 1997, Ordinance No. 75 of 1998, Ordinance No. 110 of 2002, Ordinance No. 123 of 2002, Ordinance No. 98 of 2003, Ordinance No. 112 of 2004)

(事業所税の課税標準)

(Tax base of Establishment Tax)

第百八十八条の十三 事業所税の課税標準は、資産割にあつては、課税標準の算定期間(法人に係るものにあつては、事業年度とし、個人に係るものにあつては、法第七百一条の三十一第一項第八号に規定する個人に係る課税期間(以下この節において「個人に係る課税期間」という。))とする。以下この節において同じ。)の末日現在における事業所床面積(当該課税標準の算定期間の月数が十二月に満たない場合には、当該事業所床

面積を十二で除して得た面積に当該課税標準の算定期間の月数を乗じて得た面積。次項において同じ。)とし、従業者割にあつては、課税標準の算定期間中に支払われた従業者給与総額とする。

Article 188-13 The tax base of the Establishment Tax shall be, in the case of a tax on assets, the floor space (if the number of months of said tax base calculation period is less than 12 months, the area obtained by dividing the floor space of the business establishment by 12 multiplied by the number of months of said tax base calculation period. The same shall apply in the following paragraph) of the business establishment as of the last day of the calculation period for the tax base (in the case of a corporation, it shall be the business year, and in the case of an individual, it shall be the taxable period (hereinafter in this Section referred to as "taxable period relating to an individual") for the individual prescribed in Article 711-31, paragraph (1), item (viii) of the Act. The same shall apply hereinafter in this Section), and in the case of a tax on employees, the total amount of employees' salaries paid during the calculation period for the tax base.

2 次の各号に掲げる事業所等において行ふ事業に対して課する資産割の課税標準は、前項の規定にかかわらず、それぞれ当該各号に定める面積とする。

(2) Notwithstanding the provision of the preceding paragraph, the tax base of the per-property levy on businesses conducted at the establishments, etc. listed in the following items shall be the area specified in each such item.

一 課税標準の算定期間の中途において新設された事業所等(第三号の事業所等を除く。) 当該課税標準の算定期間の末日における事業所床面積に当該新設の日の属する月の翌月から当該課税標準の算定期間の末日の属する月までの月数の当該課税標準の算定期間の月数に対する割合を乗じて得た面積

(i) Newly established business establishment, etc. (excluding item (iii) business establishment, etc.) The area obtained by multiplying the floor space of the business establishment as of the last day of the relevant tax base calculation period by the ratio of the number of months from the month following the month in which the date of establishment of the new business establishment falls to the last day of the relevant tax base calculation period to the number of months in the relevant tax base calculation period.

二 課税標準の算定期間の中途において廃止された事業所等(次号の事業所等を除く。) 当該廃止の日における事業所床面積に当該課税標準の算定期間の開始の日の属する月から当該廃止の日の属する月までの月数の当該課税標準の算定期間の月数に対する割合を乗じて得た面積

(ii) Establishments, etc. discontinued in the middle of the calculation period of the taxable base (excluding establishments, etc. set forth in the following item)

The area obtained by multiplying the floor space of the business establishment as of the date of abolition by the ratio of the number of months from the month containing the date of

commencement of the relevant tax base calculation period to the month containing the date of abolition to the number of months in the relevant tax base calculation period

三 課税標準の算定期間の中途において新設された事業所等で当該課税標準の算定期間の中途において廃止されたもの 当該廃止の日における事業所床面積に当該新設の日の属する月の翌月から当該廃止の日の属する月までの月数の当該課税標準の算定期間の月数に対する割合を乗じて得た面積

(iii) A business establishment newly established in the middle of the computation period of the tax base, which is abolished in the middle of the said computation period of the tax base: the floor area of the business establishment on the date of abolition multiplied by the ratio of the number of months from the month following the month in which the new establishment was established to the number of months in the computation period of the tax base from the month in which the abolishment was made to the number of months in the said computation period of the tax base

3 前二項の規定による事業所税の課税標準となるべき事業所床面積又は従業者給与総額について、法第七百一条の四十一第一項若しくは第二項又は法附則第三十三条第一項から第六項までの規定の適用がある場合においては、これらの規定の定めるところによりこれを算定する。

(3) Where the provisions of Article 701-41, paragraph (1) or (2) of the Act or Article 33, paragraph (1) to (6) of the Supplementary Provisions of the Act apply to the floor space of a business establishment or the total amount of employee wages, which shall be the tax base for the Establishment Tax under the preceding two paragraphs, they shall be calculated as provided in these provisions.

4 第一項及び第二項の課税標準の算定期間の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、これを一月とする。

(4) The number of months for the period for calculating the tax base referred to in paragraphs (1) and (2) shall be calculated according to the calendar, with any fraction less than one month being one month.

(昭五〇条例五四・追加、昭五二条例四三・昭五五条例六六・昭六〇条例一三・昭六一条例八二・昭六二条例四四・昭六三条例七八・平元条例三五・平元条例七六・平二条例七六・平三条例四二・平三条例五四・平四条例一一八・平五条例四〇・平七条例七一・平八条例九〇・平九条例五二・平一〇条例七五・平一二条例一四六・平一四条例一一〇・平一五条例九八・平二一条例五八・平二二条例七二・平二四条例九二・平二九条例三八・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 43 of 1977, Ordinance No. 66 of 1980, Ordinance No. 13 of 1985, Ordinance 82 of 1986, Ordinance No. 44 of 1987, Ordinance No. 78 of 1988, Ordinance No. 35 of 1989, Ordinance No. 76

of 1989, Ordinance No. 76 of 1990, Ordinance No. 42 of 1991, Ordinance No. 54 of 1991, Ordinance No. 118 of 1992, Ordinance No. 40 of 1993, Ordinance No. 71 of 1995, Ordinance No. 90 of 1996, Ordinance No. 52 of 1997, Ordinance No. 75 of 1998, Ordinance No. 146 of 2000, Ordinance No. 110 of 2002, Ordinance No. 98 of 2003, Ordinance No. 58 of 2009, Ordinance No. 72 of 2010, Ordinance No. 92 of 2012, Ordinance No. 38 of 2017)

(事業所税の税率)

(Establishment Tax rate)

第百八十八条の十四 事業所税の税率は、資産割にあつては一平方メートルにつき六百円、従業者割にあつては百分の〇・二五とする。

Article 188-14 The tax rate of the Establishment Tax shall be 600 yen per square meter in the case of a fixed assets tax and 0.25/100 in the case of an employee tax.

(昭五〇条例五四・追加、昭五五条例六六・昭六一条例八二・平一五条例九八・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 66 of 1980, Ordinance No. 82 of 1986, Ordinance No. 98 of 2003)

(事業所税の免税点)

(Establishment Tax exemption)

第百八十八条の十五 事業所税は、同一の者が特別区の存する区域内において行う事業に係る各事業所等(次項に規定する事業所等に該当するものを除く。)について、当該各事業所等に係る法第七百一条の四十三第一項に規定する事業所床面積の合計面積が千平方メートル以下である場合には資産割を、当該各事業所等の同項に規定する従業者の数の合計数が百人以下である場合には従業者割を課さない。

Article 188-15 With respect to each place of business, etc. pertaining to a business conducted by the same person in the district in which the special district is located, no per property levy shall be imposed on each place of business, etc. (excluding those that fall under the category of establishments, etc. prescribed in the following paragraph) for the purpose of taxation on assets if the total floor area of the place of business, etc. prescribed in Article 701-43, paragraph (1) of the Act is 1,000 square meters or less for each said place of business, etc., nor shall a per-employee levy be imposed if the total number of employees of each said place of business, etc. prescribed in the same paragraph is 100 persons or less.

2 前項に規定するもののほか、法第七百一条の四十三第二項に規定する企業組合等(以下本項において「企業組合等」という。)が特別区の存する区域内において行う事業に係る各事業所等のうち、当該事業所等に係る事業所用家屋が当該企業組合等の組合員が組合員となつた際その者の事業の用に供されていたものであり、かつ、その者がその後引き続き当該事業所等において行われる事業の主宰者として当該企業組合等の事業に従事

しているものその他これに準ずるものとして地方税法施行令第五十六条の七十二に規定する事業所等に該当するものについては、法第七百一条の四十三第一項に規定する事業所床面積が千平方メートル以下であるものにあつては資産割を、同項に規定する従業者の数が百人以下であるものにあつては従業者割を課さない。

(2) In addition to what is provided for in the preceding paragraph, each of the places of business, etc. pertaining to the business conducted by the Enterprise Partnership, etc. (hereinafter in this paragraph referred to as the "Enterprise Partnership, etc.") prescribed in Article 701-43(2) of the Act within the area in which the special ward exists, with respect to business offices, etc. that fall under the category of business office, etc. prescribed in Article 56-72 of the Order for Enforcement of the Tax Act, no tax shall be imposed on a business office with a floor space of 1,000 square meters or less as prescribed in Article 701-43, paragraph (1) of the Act, or on a business office with the number of employees stipulated in the same paragraph is less than or equal to 100, no per-employee levy shall be imposed.

(昭五〇条例五四・追加、昭五一条例六九・平一五条例九八・一部改正)

(Addition of Ordinance No. 54 of 1975, partial amendment of Ordinance No. 69 of 1976, Ordinance No. 98 of 2003)

(事業所税の徴収の方法)

(Method of collection of Establishment Tax)

第百八十八条の十六 事業所税の徴収については、申告納付の方法による。

Article 188-16 With respect to the collection of Establishment Tax es, the method of filing and payment shall be applied.

(昭五〇条例五四・追加)

(Addition of Ordinance No. 54 of 1975)

(事業所税の申告納付)

(Establishment Tax return and payment)

第百八十八条の十七 事業所等において法人が行う事業に対して課する事業所税の納税義務者は、各事業年度終了の日から二月以内(外国法人が第百八十八条の二十四に規定する納税管理人を定めないので法施行地に事業所等を有しないこととなる場合(同条第三項の認定を受けた場合を除く。))には、当該事業年度終了の日から二月を経過した日の前日と当該事業所等を有しないこととなる日とのいずれか早い日まで)に、当該各事業年度に係る事業所税の課税標準額及び税額その他必要な事項を記載した申告書を知事に提出するとともに、その申告した税額を納付しなければならない。

Article 188-17 A person liable for taxation of the establishment tax imposed on a business conducted by a corporation at its place of business, etc. shall, within two months from the last day of each business year (in the case where a foreign corporation has ceased to have a place of business, etc. in the place (except in the case of certification under paragraph (3) of the same

Article) where the Act is in force without appointing a tax agent prescribed in Article 188-24, until the earlier of the day preceding the day on which two months have elapsed since the last day of the relevant business year or the day on which the corporation ceases to have such place of business, etc.), submit a written return to the Governor stating the tax base and tax amount of the Establishment Tax for the relevant business year and other necessary matters, and pay the tax amount so reported.

- 2 事業所等において個人が行う事業に対して課する事業所税の納税義務者は、その年の翌年三月十五日までに(年の中途において事業を廃止した場合には、当該事業の廃止の日から一月以内(当該事業の廃止が納税義務者の死亡によるときは、四月以内)に)、個人に係る課税期間に係る事業所税の課税標準額及び税額その他必要な事項を記載した申告書を知事に提出するとともに、その申告した税額を納付しなければならない。
- (2) A person liable for Establishment Tax imposed on a business conducted by an individual at a place of business, etc. shall, by March 15 of the following year (in the case of the abolition of the business in the middle of the year, within one month from the date of such abolition (within four months if such abolition is due to the death of the person liable for taxation)), file a return form with the governor stating the tax base and tax amount of Establishment Tax for the taxable period pertaining to the individual, and pay the tax amount so reported. The taxpayer shall submit a written return to the governor stating the tax base and the amount of tax and other necessary matters, and shall pay the amount of tax declared.
- 3 前二項の課税標準額は、資産割にあつては、当該法人又は個人が当該事業年度中又は当該個人に係る課税期間中において特別区の存する区域内に有し、又は有していた各事業所等に係る資産割の課税標準となるべき事業所床面積の合計面積とし、従業者割にあつては、当該各事業所等に係る従業者割の課税標準となるべき従業者給与総額の合計額とする。
- (3) The tax base amount set forth in the preceding two paragraphs shall be, in the case of a tax on assets, the total floor area of the place of business that shall be the tax base amount for the tax on assets for each place of business, etc. that the said corporation or individual has or has had in the special district during the relevant business year or taxable period pertaining to the said individual, and in the case of a tax on employees, the total amount of total employee salaries that shall be the tax base amount for the tax on employees for each of said places of business, etc. In the case of the per-employee levy, it shall be the total amount of employee salaries that should be the tax base for the per-employee levy for each business establishment, etc. concerned.
- 4 特別区の存する区域内において事業所等を設けて事業を行う法人又は個人で各事業年度又は各個人に係る課税期間について納付すべき事業所税額のないもののうち規則で定めるものは、法人にあつては各事業年度終了の日から二月以内に、個人にあつてはその年の翌年三月十五日までに、次に掲げる事項を記載した申告書を主たる事業所等の所在

地を所管する都税事務所長を経由して知事に提出しなければならない。

- (4) A corporation or an individual who establishes a place of business, etc. and conducts a business in the district in which the special ward is located and has no Establishment Tax due for each business year or taxable period pertaining to each individual, as specified by rules, shall, within two months from the last day of each business year in the case of a corporation, or by March 15 of the following year in the case of an individual, submit a tax return form stating the following matters to the Governor via the head of the metropolitan tax office having jurisdiction over the district in which the special ward is located..

一 住所及び氏名又は名称

(i) Address and name

二 事業所等の所在地、名称及び事業期間

(ii) Location, name and business period of the business office, etc.

三 事業所等の事業所床面積及び従業員数

(iii) Floor space and number of employees at the place of business, etc.

四 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

(iv) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(昭五〇条例五四・追加、平一一条例七五・平一五条例九八・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 75 of 1999, Ordinance No. 98 of 2003)

(事業所税に係る不申告に関する過料)

(Fines for non-filing of establishment taxes)

第百八十八条の十七の二 事業所税の納税義務者が正当な事由がなく前条第一項、第二項又は第四項の規定による申告書をこれらの項に規定する申告書の提出期限までに提出しなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 188-17-2 Where a person liable for establishment tax has failed to submit a return form as prescribed in paragraph (1), (2) or (4) of the preceding Article by the due date of the return form prescribed in these paragraphs without justifiable grounds, the said person shall be liable to a civil fine not exceeding 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within 10 days from the date of its

issuance.

(平二三条例六二・追加)

(Addition of Ordinance No. 62 of 2011)

第百八十八条の十八から第百八十八条の二十まで 削除

Article 188-18 to Article 188-20 Deletion.

(平一五条例九八)

(Ordinance No. 98 of 2003)

(事業所税の賦課徴収に関する申告義務)

(Obligation to file for the levy and collection of Establishment Tax)

第百八十八条の二十一 特別区の存する区域内において事業所等を新設し、又は廃止した者(法第七百一条の三十四第一項に規定する法人及び同条第二項に規定する公益法人等又は人格のない社団等で収益事業を行わないもの並びに事業年度の中途において解散若しくは合併した法人又は年の中途において事業を廃止した個人で、第百八十八条の十七第一項又は第二項の規定により事業所税を申告納付すべきものを除く。)は、その新設又は廃止の日から一月以内に、次に掲げる事項を当該事業所等の所在地を所管する都税事務所長を経由して知事に申告しなければならない。

Article 188-21 A person who has newly established or abolished a place of business, etc. within the area where the special ward exists (excluding corporations prescribed in Article 701-34, paragraph (1) of the Act, public interest corporations, etc. prescribed in paragraph (2) of said Article, or an associations, etc. or without legal personality that do not engage in profit-making business, and corporations that dissolved or merged in the middle of a business year or individuals that abolished their business in the middle of a year, which are required to file and pay Establishment Tax pursuant to Article 188-17, paragraph (1) or (2). shall file a report on the following matters with the Governor via the head of the metropolitan tax office having jurisdiction over the location of the said place of business, etc. within one month from the date of establishment or abolition

一 住所及び氏名又は名称

(i) Address and name

二 事業所等の所在地

(ii) Location of the place of business, etc.

三 事業所等を新設し、又は廃止した年月日

(iii) Date of establishment or abolition of the business office, etc.

四 事業所等の事業所床面積及び従業者数

(iv) Floor space and number of employees at the place of business, etc.

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the

Governor

- 2 事業所税の納税義務者に事業所用家屋の貸付けを行う者は、新たに貸付けを行うこととなつた事業所用家屋に関し、当該貸付けを行つた日から二月以内に、次に掲げる事項を当該事業所用家屋の所在地を所管する都税事務所長を経由して知事に申告しなければならない。

- (2) A person who leases a business house to an Establishment Taxpayer shall report the following matters concerning the newly leased business house to the governor via the head of the metropolitan tax office having jurisdiction over the location of the said business house, within two months from the date of the said lease.

一 貸付けを行う者の住所及び氏名又は名称

(i) Address and name of the person granting the loan

二 事業所用家屋の所在地及び事業所床面積

(ii) Location of the business premises and floor area of the business premises

三 事業所用家屋に係る一むねの床面積(当該事業所用家屋が区分所有に係るものにあつては、専有部分及び共用部分の床面積)

(iii) the approximate floor area of the building for business use (in the case where said building for business use is under condominium ownership, the floor area of the exclusive use portion and the common use portion)

四 納税義務者の住所及び氏名又は名称

(iv) Address and name of the person liable for taxation

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the

Governor

- 3 前項の規定によつて申告をした事項に異動を生じた場合においては、その異動が生じた日から一月以内にその旨その他必要な事項を知事に申告しなければならない。

- (3) In the event of a change in the matters reported pursuant to the provision of the preceding paragraph, a report to that effect and other necessary matters shall be submitted to the governor within one month from the date of such change.

(昭五〇条例五四・追加、平一五条例九八・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 98 of 2003)

(事業所税の賦課徴収に係る不申告に関する過料)

(Fines for non-reporting of Establishment Tax assessment and collection)

第百八十八条の二十二 前条の規定により申告をすべき者が同条の規定によつて申告すべき事項について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 188-22 Where a person who is required to file a return pursuant to the provision of the

preceding Article has failed to file a return with regard to the matters to be reported pursuant to the provision of the said Article without justifiable grounds, the said person shall be liable to a non-penal fine not exceeding 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within ten days from the date of its issuance.

(昭五〇条例五四・追加、平二三条例六二・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 62 of 2011)

(事業所税の減免)

(Reduction or exemption of Establishment Tax)

第百八十八条の二十三 事業所税は、次の各号のいずれかに該当する場合で知事において必要があると認める者に限り、これを減免する。

Article 188-23 The Establishment Tax shall be reduced or exempted only for those who fall under any of the following items and are deemed necessary by the Governor.

一 災害等により事業所用家屋が滅失し、又は甚大な損害を受けた場合

(i) When a house of business is lost or severely damaged due to a disaster, etc.

二 前号に規定するほか、規則で定める事由がある場合

(ii) Cases where there are reasons other than those prescribed in the preceding item that are specified by regulations

2 前項の規定によつて事業所税の減免を受けようとする者は、次に掲げる事項を記載した申請書にその事由を証明すべき書類を添付して、これを知事に提出しなければならない。

(2) A person who intends to obtain a reduction or exemption of Establishment Tax pursuant to the provision of the preceding paragraph shall submit to the Governor a written application stating the following matters and attaching documents to prove the reason for the application.

一 住所及び氏名又は名称

(i) Address and name

二 事業所等の所在地

(ii) Location of the place of business, etc.

三 減免を受けようとする事由

(iii) Reason for requesting exemption

四 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

(iv) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

3 第一項の規定によつて事業所税の減免を受けようとする者は、第百八十八条の十七第一項又は第二項に規定する事業所税の申告納付期限までに、前項に規定する申請書を提出しなければならない。

(3) A person who intends to obtain a reduction or exemption of the Establishment Tax pursuant to the provision of paragraph (1) shall submit a written application prescribed in the preceding paragraph by the due date for filing and paying the Establishment Tax tax prescribed in Article 188-17, paragraph (1) or (2).

4 第一項の規定によつて事業所税の減免を受けた者は、その事由がやんだ場合においては、直ちにその旨を知事に申告しなければならない。

(4) A person who has obtained a reduction or exemption of Establishment Tax pursuant to the provision of paragraph (1) shall immediately report to the governor when the reason for such reduction or exemption has ceased to exist.

(昭五〇条例五四・追加、昭五一条例六九・平一五条例九八・平一八条例二七・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 69 of 1976, Ordinance No. 98 of 2003, Ordinance No. 27 of 2006)

(事業所税の納税管理人)

(Establishment tax administrator)

第百八十八条の二十四 事業所税の納税義務者は、特別区の存する区域内に住所、居所又は事業所等(以下この条において「住所等」という。)を有しない場合には、特別区の存する区域内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は特別区の存する区域外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 188-24 A person liable for business tax who does not have a domicile, residence, or place of business, etc. (hereinafter referred to as "address, etc." in this Article) within the area where the special district exists shall, if persons is to appoint a tax payment administrator from among persons who have a domicile, etc. within the area where the special district exists, submit a written application for appointment to the governor within 10 days from the day on which the necessity to appoint such person arises, or if persons has a domicile, etc. outside the area where the special district exists, submit a written application for appointment of a tax payment administrator to the governor and obtain one's approval.

- 2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が特別区の存する区域内に住居等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が特別区の存する区域外に住居等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator return form to the Governor or obtained approval from the Governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter, or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, report to the governor to that effect within 10 days of the change or change in the case where the tax administrator has a domicile, etc. within the area where the special ward exists. In the case where a tax administrator has a domicile, etc. within the area where the special district exists, the tax administrator shall report to the governor to that effect within ten days from the date of change or change, and in the case where a tax administrator has a domicile, etc. outside the area where the special district exists, the tax administrator shall apply to the Governor for approval by ten days before the date of change or change. The tax administrator must apply to the Governor for approval at least 10 days prior to the date of the change or transfer.

- 3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る事業所税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, a taxpayer is not required to appoint a tax payment administrator if the said taxpayer has applied to the Governor and obtained one's approval that there is no obstacle to ensuring the collection of the business establishment tax with respect to the said taxpayer.

(昭五〇条例五四・追加、平一〇条例七五・平一五条例一二五・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

(事業所税の納税管理人に係る不申告に関する過料)

(Fines for non-filing of tax returns related to establishment tax administrators)

第百八十八条の二十五 前条第三項の認定を受けていない事業所税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなく申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 188-25 Where a person liable for Establishment Tax who has not obtained the approval set forth in paragraph (3) of the preceding Article and has not obtained the approval set forth in paragraph (1) or (2) of the said Article has failed to file a return without justifiable grounds with respect to the tax agent who is required to file a return pursuant to the provision of paragraph (1) or (2) of the said Article, the tax agent shall be liable to a fine of not more than 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within 10 days from the date of its issuance.

(昭五〇条例五四・追加、平一〇条例七五・平二三条例六二・一部改正)

(Addition of Ordinance No. 54 of 1975; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 62 of 2011)

第三節 都市計画税

Section 3 City Planning Tax

(昭三一条例四五・追加、昭五〇条例五四・旧第二節繰下)

(Addition of Ordinance No. 45 of 1956; Ordinance No. 54 of 1975, former Section 2 carried forward)

(都市計画税の納税義務者等)

(City planning taxpayers, etc.)

第百八十八条の二十六 都市計画税は、都市計画法に基づいて行う都市計画事業又は土地区画整理法に基づいて行う土地区画整理事業に要する費用に充てるため、特別区の存する区域で都市計画法第五条の規定により都市計画区域として指定されたもののうち市街化区域内に所在する土地及び家屋に対し、その価格(法第七百二条第二項に規定する価格をいう。)を課税標準として、賦課期日現在における所有者に課する。この場合において、法第七百二条の三又は法附則第十五条から第十五条の三まで若しくは法附則第六十三条の規定の適用を受ける土地及び家屋にあつては、当該土地及び家屋の価格にそれぞれこれらの規定に定める率を乗じて得た額を課税標準とする。

Article 188-26 City planning tax shall be imposed on the owner of land and houses located in the urbanization area of the area where the special ward exists and which is designated as a city planning area pursuant to Article 5 of the City Planning Act, as of the date of assessment, with the price of the land and houses as the tax base (meaning the price prescribed in Article 702, paragraph (2) of the Act), in order to cover the expenses required for city planning projects

conducted under the City Planning Act or land readjustment projects conducted under the Land Readjustment Act. In this case, in the case of land and houses subject to the provisions of Article 702-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act or Article 63 of the Supplementary Provisions of the Act, the tax base shall be the amount obtained by multiplying the price of such land and houses by the rate specified in these provisions.

- 2 都市計画税の賦課徴収については、第百八十八条第二項から第五項まで、第二百一十一条及び第二百二十三条の規定を準用する。

(2) The provisions of Article 118, paragraphs (2) to (5), Article 121 and Article 123 shall apply mutatis mutandis to the imposition and collection of city planning tax.

(昭三一条例四五・追加、昭三二条例三四・旧第百八十八条の二繰下・一部改正、昭三六条例六一・昭四一条例八五・昭四二条例六七・昭四三条例六〇・昭四四条例七六・昭四六条例七三・一部改正、昭五〇条例五四・旧第百八十八条の十二繰下、平三条例四二・平五条例四一・令二条例九〇・令三条例九・一部改正)
(Addition of Ordinance No. 45 of 1956; partial amendment of Ordinance No. 34 of 1957, former Article 188-2 carried forward; partial amendment of Ordinance No. 61 of 1961, Ordinance No. 85 of 1966, Ordinance No. 67 of 1967, Ordinance No. 60 of 1968, Ordinance No. 76 of 1969, Ordinance No. 73 of 1971; partial amendment of Ordinance No. 54 of 1975, former Article 188-12 carried forward, partial amendment of Ordinance No. 42 of 1991, Ordinance No. 41 of 1993, Ordinance No. 90 of 2020, Ordinance No. 9 of 2021)

(都市計画税の税率)

(City planning tax rate)

第百八十八条の二十七 都市計画税の税率は、百分の〇・三とする。

Article 188-27 The tax rate for city planning tax shall be 0.3/100..

(昭三一条例四五・追加、昭三二条例三四・旧第百八十八条の三繰下、昭五〇条例五四・旧第百八十八条の十三繰下、昭五三条例四二・一部改正)

(Addition of Ordinance No. 45 of 1956; partial amendment of Ordinance No. 34 of 1957, former Article 188-3 carried forward; partial amendment of Ordinance No. 54 of 1975, former Article 188-13 carried forward; partial amendment of Ordinance No. 42 of 1978

(都市計画税の賦課期日)

(Date of assessment of city planning tax)

第百八十八条の二十八 都市計画税の賦課期日は、当該年度の初日の属する年の一月一日とする。

Article 188-28 The date of assessment of city planning tax shall be January 1 of the year containing the first day of the relevant fiscal year.

(昭三一条例四五・追加、昭三二条例三四・旧第百八十八条の四繰下、昭五〇条

例五四・旧第百八十八条の十四繰下)

(Addition of Ordinance No. 45 of 1956; Ordinance No. 34 of 1957, former Article 188-4 carried forward; Ordinance No. 54 of 1975, former Article 188-14 carried forward)

(都市計画税の納期)

(Due date of city planning tax)

第百八十八条の二十九 都市計画税の納期は、左のとおりとする。

Article 188-29 The due date of city planning tax shall be as follows.

第一期 六月一日から同月三十日まで

First period: June 1 to June 30

第二期 九月一日から同月三十日まで

Second period: September 1 to September 30

第三期 十二月一日から同月二十七日まで

Third period: December 1 to December 27

第四期 二月一日から同月末日まで

Fourth period: From February 1 to the end of the same month

2 課税洩れその他特別の事情がある場合における当該都市計画税の納期は、納税通知書に定めるところによる。

(2) The due date of the said city planning tax in the case of a tax leakage or other special circumstances shall be as specified in the tax notice.

(昭三一条例四五・追加、昭三二条例三四・旧第百八十八条の五繰下、昭三条例五一・昭三八条例五四・一部改正、昭五〇条例五四・旧第百八十八条の十五繰下、平九条例八八・一部改正)

(Addition of Ordinance No. 45 of 1956; Ordinance No. 34 of 1957, former Article 188-5 carried forward; Ordinance No.51 of 1959; partial amendment of Ordinance No. 54 of 1963; partial amendment of Ordinance No. 54 of 1975, former Article 188-15 carried forward; partial amendment of Ordinance No. 88 of 1997)

(都市計画税の賦課徴収)

(Assessment of and collection of city planning tax)

第百八十八条の三十 都市計画税の賦課徴収は、固定資産税の賦課徴収の例によるものとし、知事において特別の事情があると認める場合を除き、固定資産税の賦課徴収とあわせて行うものとする。

Article 188-30 The assessment and collection of city planning tax shall be conducted in accordance with the provisions for the imposition and collection of fixed assets tax, and shall be conducted together with the imposition and collection of fixed assets tax, except where the governor finds special circumstances.

(昭三一条例四五・追加、昭三二条例三四・旧第百八十八条の七繰下、昭五〇条

例五四・旧第百八十八条の十七繰下)

(Addition of Ordinance No. 45 of 1956; Ordinance No. 34 of 1957, former Article 188-7 carried forward; Ordinance No. 54 of 1975, former Article 188-17 carried forward)

第六章 市町村の存する区域において都税として課する普通税

Chapter VI Ordinary Taxes Imposed as Metropolitan Taxes in the Areas where Municipalities Exist

(昭二九条例四二・全改、昭三一条例四五・旧第四章繰下)

(Totally changed of Ordinance No. 42 of 1954; Ordinance No. 45 of 1956, former Article 4 carried forward)

第一節 都民税(法人)

Section 1 Metropolitan inhabitants tax (corporations)

(昭二九条例四二・全改、昭三九条例一九〇・一部改正)

(Totally amendment of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 190 of 1964)

(都民税の納税義務者等)

(Persons liable for Metropolitan inhabitants tax)

第百八十九条 都民税は、次の各号に掲げる者に対して、それぞれ当該各号に掲げる額により課する。

Article 189 The metropolitan inhabitant tax shall be imposed on the persons listed in the following items by the amount listed in each such item.

一 事務所又は事業所を有する法人 均等割額及び法人税割額の合算額

(2) Corporations with offices or places of business: The total of the amount of per capita levy and per capita corporation levy

二 寮等を有する法人で事務所又は事業所を有しないもの 均等割額

(ii) Corporations with dormitories, etc. that do not have an office or place of business: The amount of per capita levy

三 法人課税信託の引受けを行うことにより法人税を課される個人で事務所又は事業所を有するもの 法人税割額

(iii) An individual who is subject to corporate taxation by accepting a corporate taxable trust and has an office or place of business: the amount of corporation levy

2 法人でない社団又は財団で代表者又は管理人の定めがあり、かつ、収益事業を行うもの(当該社団又は財団で収益事業を廃止したものを含む。第二百条の表第一号において「人格のない社団等」という。)又は法人課税信託の引受けを行うものは、法人とみなして、この節(第二百二条を除く。)の規定を適用する。

(2) An association or foundation which is not a corporation and which has a designated

representative or administrator and which carries on a profit-making business (including such association or foundation that has abolished its profit-making business. Referred to as "association or foundation., etc. without legal personality" in item (i) of the table of Article 200) or undertakes a trust subject to corporation taxation shall be deemed to be a corporation and the provisions of this Section (excluding Article 202) shall apply.

(昭二九条例四二・全改、昭三一条例四五・昭三二条例三四・昭三九条例一九〇・昭四〇条例八〇・平一九条例九二・平二〇条例七八・平三〇条例七七・一部改正)

(Totally amendment of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 45 of 1956, Ordinance No. 34 of 1957, Ordinance No.190 of 1964, Ordinance No.80 of 1965, Ordinance No.92 of 2007, Ordinance No. 78 of 2008, Ordinance No. 77 of 2018)

(法人課税信託の受託者に関する第二章第一節及びこの節の規定の適用)

(Application of the provisions of Chapter II, Section 1 and this Section with respect to trustees of trust subject to corporation taxation)

第百九十条 法人課税信託の受託者は、各法人課税信託の信託資産等及び固有資産等ごとに、それぞれ別の者とみなして、第二章第一節(第二十四条の二及び第二十四条の十七を除く。)及びこの節(第百九十九条、第二百一条及び第二百二条に限る。)の規定を適用する。

Article 190 The provisions of Chapter II, Section 1 (excluding Article 24-2 and Article 24-17) and this Section (limited to Article 199, Article 201 and Article 202) shall apply to the trustee of a trust subject to corporate taxation, deeming each trust asset, etc. and each fixed asset, etc. of each trust subject to corporate taxation to be a different person.

(平一九条例九二・全改、平三〇条例七七・一部改正)

(Totally changed of Ordinance No. 92 of 2007; partial amendment of Ordinance No. 77 of 2018)

第百九十一条から第百九十八条まで 削除

Articles 191 to 198 Deletion.

(平一九条例九二)

(Ordinance No. 92 of 2007)

(法人税割の税率)

(Tax rate for corporation levy)

第百九十九条 法人税割の税率は、百分の一・〇とする。

Article 199 The tax rate for the corporation levy shall be 1.0/100.

(昭二九条例四二・全改、昭三〇条例三三・昭四〇条例七〇・昭四一条例五一・昭四五条例五二・昭四九条例五八・昭五六条例六七・平二六条例一〇一・平二八条例八二・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 33 of 1955, Ordinance No. 70 of 1965, Ordinance No.51 of 1966, Ordinance No.52 of 1970, Ordinance No.58 of 1974, Ordinance No.67 of 1981, Ordinance No.101 of 2014, Ordinance No. 82 of 2016)

(均等割の税率)

(Per capita levy rate)

第二百条 均等割の税率は、次の表の上欄に掲げる法人の区分に応じ、当該下欄に定める額とする。

Article 200 The tax rate for per capita levy shall be the amount specified in the lower column of the following table for the category of corporations listed in the upper column of the said table.

法人の区分 Category of corporation	税率 Tax rate
一 次に掲げる法人 (i) The following corporations イ 法人税法第二条第五号の公共法人及び法第二十四条第五項に規定する公益法人等のうち、法第二十五条第一項の規定により均等割を課することができないもの以外のもの(法人税法別表第二に規定する独立行政法人で収益事業を行うものを除く。) (a) Public corporations set forth in Article 2(v) of the Corporation Tax Act and public interest corporations, etc. set forth in Article 24, paragraph (5) of the Act, other than those to which per capita levy may not be imposed pursuant to the provision of Article 25 paragraph (1) of the Act (excluding incorporated administrative agencies prescribed in Appended Table 2 of the Corporation Tax Act that conduct profit-making businesses) ロ 人格のない社団等 (b) an association, etc. without legal personality ハ 一般社団法人(非営利型法人に該当するものを除く。) 及び一般財団法人(非営利型法人に該当するものを除く。) (b) General incorporated associations (excluding those that fall under the category of non-profit corporations) and general incorporated foundations (excluding those that fall under the	年額 二万円 20,000 yen per year

category of non-profit corporations) ニ 保険業法に規定する相互会社以外の法人で資本金の額又は出資金の額を有しないもの(イからハまでに掲げる法人を除く。) (d) A corporation other than a mutual company prescribed in the Insurance Business Act that has no amount of stated capital or amount of capital contribution (excluding corporations listed in (a) through (c)) ホ 資本金等の額を有する法人(法人税法別表第二に規定する独立行政法人で収益事業を行わないもの及びニに掲げる法人を除く。以下この表において同じ。)で資本金等の額が千万円以下であるもの (e) Corporations (excluding incorporated administrative agencies prescribed in Appended Table 2 of the Corporation Tax Act that do not engage in a profit-making business and corporations listed in (d) The same shall apply hereinafter in this table) with capital, etc., the amount of which is 10 million yen or less	
二 資本金等の額を有する法人で資本金等の額が千万円を超え一億円以下であるもの (ii) A corporation with capital, etc., the amount of which exceeds 10 million yen but does not exceed 100 million yen	年額 五万円 50,000 yen per year
三 資本金等の額を有する法人で資本金等の額が一億円を超え十億円以下であるもの (iii) A corporation with capital, etc. exceeding 100 million yen but not exceeding 1 billion yen	年額 十三万円 130,000 yen per year
四 資本金等の額を有する法人で資本金等の額が十億円を超え五十億円以下であるもの (iv) A corporation with capital, etc., the amount of which exceeds 1 billion yen but does not exceed 5 billion yen	年額 五十四万円 540,000 yen per year
五 資本金等の額を有する法人で資本金等の額が五十億円を超えるもの (v) A corporation with capital, etc., the amount of which exceeds 5 billion yen	年額 八十万円 800,000 yen per year

(昭五一条例五三・全改、昭五二条例四三・昭五三条例四二・昭五六条例六〇・昭五八条例二六・昭五九条例七一・平六条例八二・平一八条例九四・平二〇条例

七八・平二〇条例八二・一部改正)

(Totally changed of Ordinance No. 53 of 1976; partial amendment of Ordinance No. 43 of 1977, Ordinance No. 42 of 1978, Ordinance No.60 of 1981, Ordinance No.26 of 1983, Ordinance No.71 of 1984, Ordinance No.82 of 1994, Ordinance No.94 of 2006, Ordinance No. 78 of 2008, Ordinance No. 82 of 2008)

(都民税の申告納付)

(Metropolitan inhabitants tax return and payment)

第二百一条 都民税を申告納付する義務があるものは、法第五十三条及び法第五十七条に規定する申告書を知事に提出し、及びその申告に係る税額を納付書によつて納付しなければならない。

Article 201 Those who are obliged to file and pay metropolitan inhabitant tax shall submit a return form prescribed in Article 53 and Article 57 of the Act to the Governor and pay the amount of tax pertaining to such return with a payment slip.

(昭二九条例四二・全改、昭三九条例一九〇・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 90 of 1964 partial revision)

第二百二条 法第五十三条第六十五項に規定する内国法人は、同条第六十九項又は第七十九項の規定の適用を受ける場合を除き、前条の規定により、同条の規定による申告書により行うこととされている申告については、同条の規定にかかわらず、法第五十三条第六十五項の規定により行わなければならない。

Article 202 A domestic corporation prescribed in Article 53, paragraph (65) of the Act shall, except where it is subject to the provision of paragraph (69) or paragraph (79) of the said Article, file a return that is to be filed pursuant to the provision of the preceding Article, notwithstanding the provision of the said Article. shall be made pursuant to the provision of Article 53, paragraph (65) of the Act.

(平三〇条例七七(令元条例四)・全改、令三条例九(令三条例五九)・令四条例六五・一部改正)

(Totally changed of Ordinance No. 77 of 2018 (Ordinance No. 4 of 2019); Ordinance No. 9 of 2021 (Ordinance No.59 of 2021); partial amendment of Ordinance No. 65 of 2022)

(事務所設置等の申告義務)

(Obligation to report establishment of office, etc.)

第二百二条の二 都民税の納税義務者に係る事務所設置等の申告義務については、第百十四条の二の規定を準用する。

Article 202-2 The provision of Article 114-2 shall apply mutatis mutandis to the obligation to file a return for establishment of an office, etc. of a person liable to pay metropolitan inhabitant tax.

(昭三一条例四五・追加)

(Addition of Ordinance No. 45 of 1956)

(都民税の納税管理人)

(Metropolitan tax payment administrator)

第二百三条 都民税の納税義務者は、都内に事務所、事業所又は寮等を有しなくなつた場合においては、都内に住所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 203 A person liable for metropolitan inhabitant tax who no longer has an office, place of business or dormitory, etc. in Tokyo shall, when persons is required to appoint a tax payment administrator from among persons having a domicile, etc. in Tokyo, submit a written application for appointment to the governor within ten days from the day on which it becomes necessary to appoint such a tax payment administrator, or apply to the governor for approval of the appointment of a person having a domicile, etc. outside Tokyo, who is convenient in handling all matters concerning tax payments, as a tax payment administrator, no later than ten days before the day on which it becomes necessary to appoint such a person.

2 前項の規定によつて納税管理人申告書を提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) Where a person who has submitted a tax administrator return form or obtained approval from the governor pursuant to the preceding paragraph has changed the tax administrator or there has been any change in the matters reported or approved, or where a person intends to change the tax administrator or there has been any change in the matters reported or approved. In the case where a tax payment administrator has a domicile, etc. in Tokyo, persons shall report to the Governor to that effect within ten days from the date of change or change, and in the case where a tax payment administrator has a domicile, etc. outside Tokyo, persons shall apply to the Governor and obtain one's approval at least ten days before the date of change or transfer.

3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る都民税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, a taxpayer is not required to

appoint a tax payment administrator if the said taxpayer has applied to the governor and obtained one's approval that there is no obstacle to ensuring the collection of the metropolitan inhabitant tax pertaining to the said taxpayer.

(昭二九条例四二・全改、昭三一条例四五・昭三九条例一九〇・平一〇条例七五・平一五条例一二五・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 45 of 1956, Ordinance No. 190 of 1964, Ordinance No.75 of 1998, Ordinance No. 125 of 2003)

(都民税の納税管理人の不申告に関する過料)

(Fines for non-reporting of metropolitan tax by tax administrators)

第二百四条 前条第三項の認定を受けていない都民税の納税義務者で同条第一項又は第二項の承認を受けていないものが、同条第一項又は第二項の規定によつて申告すべき納税管理人について正当な事由がなくて申告をしなかつた場合においては、その者に対し、十万円以下の過料を科する。

Article 204 Where a taxpayer liable for metropolitan inhabitant tax who has not obtained the approval under paragraph (3) of the preceding Article and has not obtained the approval under paragraph (1) or (2) of the same Article has failed to file a return without justifiable grounds with respect to the tax agent who is required to file a return pursuant to the provisions of paragraph (1) or (2) of the same Article, the said person shall be liable to a civil fine not exceeding 100,000 yen.

2 前項の過料の額は、知事が定める。

(2) The amount of the fine set forth in the preceding paragraph shall be determined by the Governor.

3 第一項の過料を徴収する場合において発する納入通知書に指定すべき納期限は、その発付の日から十日以内とする。

(3) In the case of collection of a non-penal fine under paragraph (1), the due date for payment to be specified in the notice of payment to be issued shall be within 10 days from the date of its issuance.

(昭二九条例四二・全改、昭三九条例一三七・昭三九条例一九〇・平一〇条例七五・平二三条例六二・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 137 of 1964, Ordinance No. 190 of 1964, Ordinance No.75 of 1998, Ordinance No.62 of 2011)

第二百五条 削除

Article 205 Deletion.

(昭三八条例五四)

(Ordinance No. 54 of 1963)

(均等割の免除)

(Exemption from per capita levy)

第二百六条 均等割は、公益社団法人及び公益財団法人その他規則で定める法人(収益事業又は法人課税信託の引受けを行うものを除く。)であつて、知事において必要があると認めるものに対しては、これを免除する。

Article 206 The per capita levy shall be exempted for public interest incorporated associations, public interest incorporated foundations and other corporations (excluding those that underwrite income-producing businesses or trust subject to corporation taxation) provided for by rules and regulations, which the Governor deems necessary.

2 前項の規定によつて均等割の免除を受けようとするものは、当該均等割の納期限までに年度、税額及び免除を受けようとする事由を記載した申請書を知事に提出しなければならない。

(2) Those who intend to obtain exemption from per capita levy pursuant to the provision of the preceding paragraph shall submit a written application to the Governor stating the fiscal year, the amount of tax, and the reason for seeking exemption by the due date of payment of the said per capita tax.

3 第一項の規定によつて均等割の免除を受けた者は、その事由がやんだ場合においては、直ちに、その旨を知事に申告しなければならない。

(3) Any person who has been exempted from paying per capita levy pursuant to the provisions of paragraph (1) shall immediately report to the Governor when the reason for such exemption ceases.

(昭二九条例四二・全改、昭三九条例一九〇・昭四〇条例八〇・平一九条例九二・平二〇条例七八・平二〇条例八二・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 190 of 1964, Ordinance No.80 of 1965, Ordinance No. 92 of 2007, Ordinance No. 78 of 2008, Ordinance No. 82 of 2008)

第二節 固定資産税

Section 2 Fixed Assets Taxes

(昭二九条例四二・全改)

(Totally changed of Ordinance No. 42 of 1954)

(大規模償却資産に対する固定資産税の納税義務者等)

(Persons liable for fixed assets tax on large depreciable assets, etc.)

第二百七条 固定資産税は、法第三百四十九条の四に規定する大規模の償却資産及び法第三百四十九条の五に規定する新設大規模償却資産(以下本節中「大規模償却資産」と総称する。)に対し、当該年度の初日の属する年の一月一日現在における当該大規模償却

資産の価額(法第三百四十九条の二、法第三百四十九条の三若しくは法第三百四十九条の三の四(法附則第十五条の三の二の規定により読み替えて適用される場合を含む。)又は法附則第十五条から第十五条の三まで若しくは法附則第六十三条の規定により固定資産税の課税標準となるべき額をいう。)のうち法第三百四十九条の四及び法第三百四十九条の五の規定により当該大規模償却資産の所在する市町村が課することができる固定資産税の課税標準となるべき金額を超える部分の金額を課税標準として、その所有者に課する。

Article 207 Fixed assets tax shall be imposed on a large-scale depreciable asset (hereinafter collectively referred to in this Section as "large-scale depreciable asset") prescribed in Article 349-4 of the Act and on a newly established large-scale depreciable asset prescribed in Article 349-5 of the Act, with the amount of the value (meaning the amount to be the tax base for fixed assets tax pursuant to the provisions of Article 349-2, Article 349-3 or 349-3-4 of the Act (including cases where it is applied by replacing the terms pursuant to the provisions of Article 15-3-2 of the Supplementary Provisions of the Act), or Article 15 through Article 15-3 of the Supplementary Provisions of the Act, or Article 63 of the Supplementary Provisions of the Act) of said large-scale depreciable asset as of January 1 of the year that includes the first day of the relevant fiscal year, which exceeds the amount that would be the tax base for fixed assets tax imposed by the municipality where said large-scale depreciable asset is located pursuant to the provisions of Articles 349-4 and 349-5 of the Act, as the tax base. The tax base shall be imposed on the owner of the newly established large-scale depreciable asset as of January 1 of the year that includes the first day of the relevant fiscal year.

(昭二九条例四二・全改、昭三〇条例三三・昭三二条例三四・平二九条例三八・令二条例九〇・令五条例二〇・一部改正)

(Totally amendment of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 33 of 1955, Ordinance No. 34 of 1957 of Ordinance No. 38 of 2017, Ordinance No.90 of 2020, Ordinance No. 20, 2023)

(大規模償却資産に対する固定資産税の税率)

(Fixed assets tax rate for large-scale depreciable assets)

第二百八条 大規模償却資産に対する固定資産税の税率は百分の一・四とする。

Article 208 The rate of fixed assets tax on large-scale depreciable assets shall be 1.4/100.

(昭二九条例四二・全改)

(Ordinance No. 42 of 1954, totally revised)

(大規模償却資産に対する固定資産税の納税管理人)

(Fixed assets tax administrator for fixed assets tax)

第二百九条 大規模償却資産に対する固定資産税の納税義務者は、都内に住所、居所又は事務所(以下この条において「住所等」という。)を有しない場合においては、都内に住

所等を有する者のうちから納税管理人を定めてこれを定める必要が生じた日から十日以内に納税管理人申告書を知事に提出し、又は都外に住所等を有する者のうち納税に関する一切の事項の処理につき便宜を有するものを納税管理人として定めることについてこれを定める必要が生じる日の十日前までに知事に申請してその承認を受けなければならない。

Article 209 A person liable for fixed assets tax on large-scale depreciable assets who does not have a domicile, residence or office in Tokyo (hereinafter referred to as "address, etc." in this Article) shall, within ten days from the day on which it becomes necessary to appoint a tax payment administrator from among persons having a domicile, etc. in Tokyo, submit a written application for appointment of a tax payment administrator to the governor, or apply to the Governor for approval of the appointment of a person having a domicile, etc. outside Tokyo, who is convenient for handling all matters concerning tax payment, as a tax payment administrator, no later than 10 days before the day on which it becomes necessary to appoint such person.

2 前項の規定によつて納税管理人申告書を知事に提出し、又は知事の承認を受けた者は、納税管理人を変更した場合その他申告をした事項若しくは承認を受けた事項に異動を生じた場合又は納税管理人を変更しようとする場合その他申告をした事項若しくは承認を受けた事項に異動を生じる場合においては、納税管理人が都内に住所等を有する場合はその変更又は異動を生じた日から十日以内にその旨を知事に申告し、納税管理人が都外に住所等を有する場合はその変更又は異動を生じる日の十日前までに知事に申請してその承認を受けなければならない。

(2) A person who has submitted a tax administrator application form to the Governor or obtained approval from the governor pursuant to the preceding paragraph shall, in the case where there has been a change in the tax administrator or where there has been a change in any filed or approved matter or where the person intends to change the tax administrator or where there has been a change in any filed or approved matter, in the case where a tax administrator has a domicile, etc. in Tokyo, the tax administrator shall report to the Governor to that effect within ten days from the date of the change or change, and in the case where the tax administrator has a domicile, etc. outside Tokyo, the tax administrator shall apply to the Governor to obtain approval by ten days before the date of the change or change.

3 前二項の規定にかかわらず、当該納税義務者は、当該納税義務者に係る大規模償却資産に対する固定資産税の徴収の確保に支障がないことについて知事に申請してその認定を受けたときは、納税管理人を定めることを要しない。

(3) Notwithstanding the provisions of the preceding two paragraphs, the taxpayer is not required to appoint a tax payment administrator if persons has applied to the governor and obtained one's approval that there is no obstacle to ensuring the collection of fixed assets tax on the large-scale depreciable assets pertaining to the said taxpayer.

(昭二九条例四二・全改、平一〇条例七五・平一五条例一二五・一部改正)

(Totally changed of Ordinance No. 42 of 1954; partial amendment of Ordinance No. 75 of 1998, Ordinance No. 125 of 2003)

第二百十条 削除

Article 210 Deletion.

(平一八条例二七)

(Ordinance No. 27 of 2006)

(特別区の存する区域において課する固定資産税に関する規定の準用)

(Mutatis mutandis application of provisions concerning fixed assets tax imposed in areas where special wards exist)

第二百十一条 大規模償却資産に対する固定資産税の賦課徴収等に関しては、この節に規定するもののほか、第二百六条、第二百七条、第二百九条、第三百条、第三十二条、第三十四条及び第三十七条の規定を準用する。この場合において、第三百十条中「(法第三百四十九条の三、法第三百四十九条の三の二若しくは法第三百四十九条の三の四又は法附則第十五条から第十五条の三まで若しくは法附則第六十三条の規定の適用を受ける固定資産にあつては、当該固定資産の価格にそれぞれこれらの規定に定める率を乗じて得た額とする。)」とあるのは、「(法第三百四十九条の四又は法第三百四十九条の五の規定の適用を受ける大規模償却資産にあつては、第二百七条の規定により前年度の固定資産税の課税標準とすべき額とする。)」と読み替えるものとする。

Article 211 In addition to what is provided for in this Section, the provisions of Articles 126, 127, 129, 130, 132, 134 and 137 shall apply mutatis mutandis to the assessment and collection, etc. of fixed assets tax on large-scale depreciable assets. In this case, the phrase " (In the case of fixed assets to which the provisions of "Article 349-3, Article 349-3-2 or 349-3-4 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act, or Article 63 of the Supplementary Provisions of the Act apply, the amount obtained by multiplying the price of said fixed assets by the rate prescribed in these provisions, respectively. The amount shall be the amount obtained by multiplying the price of said fixed assets by the rate specified in these provisions." shall be deemed to be replaced with the following ; "large-scale depreciable assets subject to the provisions of Article 349-4 or 349-5 of the Act, the amount to be the tax base for the previous year's fixed assets tax pursuant to the provisions of Article 207 shall be deemed to be the tax base for the previous year's fixed assets tax pursuant to the provisions of Article 207."

(昭二九条例四二・全改、昭三二条例三四・昭三三条例五五・昭三八条例五四・昭四八条例六四・昭五一条例六九・昭六二条例四四・平八条例九〇・平一四条例一一〇・平一八条例二七・平二九条例三八・令二条例九〇・令五条例二〇・一部改正)

(Totally amendment of Ordinance No. 42 of 1954; partial amendment of Ordinance No.

34 of 1957, Ordinance No. 55 of 1958, Ordinance No. 54 of 1963, Ordinance No. 64 of 1973, Ordinance No. 69 of 1976, Ordinance No. 44 of 1987, Ordinance No. 90 of 1996, Ordinance No. 20, 2023)

第七章 電子計算機を使用して作成する帳簿の保存方法等の特例

Chapter VII Special Provisions for Preservation Method, etc. of Account Books Prepared by
Using a Computer

(平一〇条例八三・追加、平一二条例二二・改称)

(Addition of Ordinance No. 83 of 1998; renamed of Ordinance No. 22 of 2000)

(都税に関する帳簿の電磁的記録による保存等)

(Preservation of books related to metropolitan taxation by electromagnetic records, etc.)

第二百十二条 次の各号に掲げる者は、それぞれ当該各号に定める帳簿の全部又は一部について、自己が最初の記録段階から一貫して電子計算機を使用して作成する場合には、規則で定めるところにより、当該帳簿に係る電磁的記録(法第七百四十八条第一項に規定する電磁的記録をいう。以下この章において同じ。)の備付け及び保存をもつて当該帳簿の備付け及び保存に代えることができる。

Article 212 The persons listed in the following items may, if they prepare all or part of the books of account specified in the respective items by themselves using a computer consistently from the initial recording stage, prepare and preserve electromagnetic records (meaning electromagnetic records prescribed in Article 748, paragraph (1) of the Act. The same shall apply hereinafter in this chapter) pertaining to the said books of account in lieu of preparing and preserving such books of account, pursuant to the provisions of the Rules.

一 第四十八条の二十一に規定するゴルフ場利用税の特別徴収義務者 同条に規定する帳簿

(i) Persons liable for special collection of golf course use tax prescribed in Article 48-21: the books prescribed in the same Article

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

(ii) A person liable to report and pay the Gas Oil Delivery Tax prescribed in Article 103-15 paragraph (1): the books prescribed in the said paragraph

(平一〇条例八三・追加、平一一条例一一三・平一二条例二二・令三条例五九・一部改正)

(Addition of Ordinance No. 83 of 1998; partial amendment of Ordinance No.113 of 1999, Ordinance No. 22 of 2000, Ordinance No.59 of 2021)

(都税に関する帳簿の電子計算機出力マイクロフィルムによる保存等)

(Preservation of books related to metropolitan tax by computer output microfilm, etc.)

第二百十三条 前条各号に掲げる者は、それぞれ当該各号に定める帳簿の全部又は一部に

ついて、自己が最初の記録段階から一貫して電子計算機を使用して作成する場合には、規則で定めるところにより、当該帳簿に係る電磁的記録の備付け及び当該電磁的記録の電子計算機出力マイクロフィルム(法第七百四十九条第一項に規定する電子計算機出力マイクロフィルムをいう。以下この章において同じ。)による保存をもつて当該帳簿の備付け及び保存に代えることができる。

Article 213 When a person listed in each item of the preceding Article prepares all or part of the books of account specified in the respective items by oneself consistently using a computer from the initial recording stage, persons may, pursuant to the provisions of the Rules, substitute the keeping and preservation of said books of account by keeping electromagnetic records pertaining to said books of account and preserving said electromagnetic records by computer output microfilm (meaning computer output microfilm prescribed in Article 749 paragraph (1) of the Act. The same shall apply hereinafter in this chapter).

2 前条の規定により同条各号に定める帳簿に係る電磁的記録の備付け及び保存をもつて当該帳簿の備付け及び保存に代えている当該各号に掲げる者は、規則で定める場合には、当該帳簿の全部又は一部について、規則で定めるところにより、当該帳簿に係る電磁的記録の電子計算機出力マイクロフィルムによる保存をもつて当該帳簿に係る電磁的記録の保存に代えることができる。

(2) In the cases specified in the preceding article, a person listed in each item of the preceding article who has substituted the keeping and preservation of electromagnetic records pertaining to the account books specified in each item of the preceding article for the keeping and preservation of such account books pursuant to the provisions of the preceding article may, pursuant to the provisions of the regulations, preserve all or part of such account books by means of computer output of electromagnetic records pertaining to such account books.

(平一〇条例八三・追加、平一二条例二二・平二五条例一〇四・令三条例五九・一部改正)

(Addition of Ordinance No. 83 of 1998; partial amendment of Ordinance No. 22 of 2000, Ordinance No.104 of 2013, Ordinance No. 59 of 2021,)

(都税に関する法令の規定の適用)

(Application of provisions of laws and regulations concerning metropolitan taxation)

第二百十四条 第二百十二条又は前条各項のいずれかに規定する規則で定めるところに従つて備付け及び保存が行われている帳簿に係る電磁的記録又は電子計算機出力マイクロフィルムに対する地方税に関する法令又はこの条例の規定の適用については、当該電磁的記録又は電子計算機出力マイクロフィルムを当該帳簿とみなす。

Article 214 With respect to the application of the provisions of laws and regulations concerning local taxes or of this Ordinance to electromagnetic records or computer output microfilms pertaining to books kept and preserved in accordance with the rules prescribed in either Article

212 or each paragraph of the preceding Article, such electromagnetic records or computer output microfilms shall be deemed to be the said books of account.

(平一〇条例八三・追加、平一二条例二二・一部改正、令三条例五九・旧第二百十八条繰上・一部改正)

(Addition of Ordinance No. 83 of 1998; partial amendment of Ordinance No. 22 of 2000;; partial amendment of Ordinance No. 59 of 2021, former Article 218 carried forward)

附 則

Supplementary Provisions

(施行期日)

(Effective date)

第一条 この条例は、公布の日から施行し、この条例中に特別の定がある場合を除く外、入場税、遊興飲食税、電気ガス税、広告税(第百六十条第二項第四号に該当するものを除く。以下同様とする。)、商品切手発行税及びと畜税については、昭和二十五年九月一日(特別徴収に係る電気ガス税にあつては、同日以後において収納すべき料金に係る分)から、その他の都税については昭和二十五年度分からそれぞれ適用する。但し、第百九十八条及び第二百一条中電気供給業、ガス供給業及び運送業に関する規定は、これらの事業の料金について、物価統制令の規定による統制額がある場合においては、昭和二十五年一月一日の属する事業年度の初日又は同年一月一日以後においてその統制額が改訂されたときは、その改訂の時の属する事業年度分又は昭和二十五年度分若しくは昭和二十六年度分から、その改訂の時が昭和二十四年四月一日以後昭和二十五年一月一日の属する事業年度の初日又は昭和二十五年一月一日前に係るときは同年一月一日の属する事業年度分又は昭和二十五年度分若しくは昭和二十六年度分からそれぞれ適用し、昭和二十四年四月一日以後昭和二十七年一月一日の属する事業年度の初日又は同年一月一日前にその改訂が行われなかつたときは、適用しない。

Article 1 This Ordinance shall come into force as from the date of promulgation, and shall apply, except as otherwise provided in this Ordinance, with respect to the admission tax, entertainment and food tax, electricity and gas tax, advertising tax (excluding those falling under Article 160, paragraph (2), item (iv). The same shall apply hereinafter), commodity stamp issue tax, and slaughter tax, from September 1, 1950 (in the case of electricity and gas tax subject to special collection, the portion pertaining to charges to be collected on and after the same date), and with respect to other metropolitan taxes, from fiscal 1950. However, the provisions of Article 198 and Article 201 concerning the Electricity Supply Business, Gas Supply Business, and Transportation Business shall apply mutatis mutandis to the rates for the businesses listed in the following items; provided, however, that where there is a controlled amount under the Price Control Order with respect to the rates for these businesses, if the controlled amount is revised on or after the first day of the fiscal year that includes January 1, 1950 or on or after January 1 of the same year,

such revision shall apply to the fiscal year that includes January 1, 1950 or the fiscal year that includes January 1, 1950, or the fiscal year that includes the first day of the fiscal year that includes January 1, 1950 or before January 1, 1950, respectively. If the revision has not been made on or after April 1, 1949 and before the first day of the fiscal year that includes January 1, 1952 or before January 1 of the same year, it shall not apply.

(昭五二条例七二・全改)

(Totally amendment of Ordinance No. 72 of 1977)

(関係条例の廃止)

(Repeal of related Ordinances)

第二条 左に掲げる条例は、廃止する。

Article 2 The Ordinances listed on the left are hereby repealed.

東京都都税条例(昭和十八年東京都条例第四号)

Tokyo Metropolitan Government Ordinance on metropolitan Tax (Tokyo Metropolitan Ordinance No. 4 of 1943)

東京都都税条例等の特例に関する条例(昭和二十五年東京都条例第十一号)

Ordinance on Special Provisions of the Tokyo Metropolitan Government Ordinance on metropolitan Tax, etc. (Ordinance of the Tokyo Metropolitan Government No. 11 of 1950)

(昭五二条例七二・全改)

(Totally amendment of Ordinance No. 72 1977)

(旧東京都都税条例の規定によつて課し又は課すべきであつた都税の取扱)

(Treatment of metropolitan tax imposed or to be imposed pursuant to the provisions of the former Tokyo Metropolitan Government Ordinance on metropolitan Tax)

第三条 前条の規定中旧東京都都税条例の廃止に関する規定は、同条例第八条の二の規定に関する部分に限り、昭和二十五年八月一日から適用する。

Article 3 The provisions of the preceding Article concerning the repeal of the former Tokyo

Metropolitan Government Ordinance on metropolitan Tax shall apply from August 1, 1950 only to the part concerning the provisions of Article 8-2 of the said Ordinance.

2 旧東京都都税条例の規定によつて課し又は課すべきであつた都税(法人の行う事業に対する事業税にあつては、昭和二十五年一月一日の属する事業年度の直前の事業年度以前の分、入場税、電気ガス税、木材引取税、遊興飲食税、と畜税、広告税及び接客人税にあつては、昭和二十五年八月三十一日以前の分(特別徴収に係る電気ガス税にあつては、同日以前において収納した料金に係る分))については、前項の規定にかかわらず、旧東京都都税条例第八条の二の規定を除く外、なお、同条例の規定の例による。

(2) With respect to metropolitan tax imposed or to be imposed pursuant to the provisions of the former Tokyo Metropolitan Government Ordinance on metropolitan Tax (in the case of business tax on corporations, for the business year immediately preceding the business year that includes

January 1, 1950; in the case of admission tax, electricity and gas tax, timber salvage tax, entertainment and food tax, slaughter tax, advertising tax, and hospitality tax, for the business year immediately preceding August 31, 1950 (in the case of electricity and gas tax pertaining to special collection, for charges collected before August 31, 1950)), the preceding paragraph shall not apply. Notwithstanding the provision of the preceding paragraph, with respect to the portion before August 31, 1950 (in the case of electricity and gas tax subject to special collection, the portion pertaining to the charges collected before August 31, 1950), the provisions of Article 8-2 of the former Tokyo Metropolitan Government Ordinance on metropolitan Tax shall still apply, except for the provision of the same Ordinance.

- 3 この条例施行前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。
- (3) With regard to the application of penalties for acts committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.
- 4 旧東京都都税条例による地租及び家屋税の課税標準額の算定については、国庫出納金等端数計算法施行令第二条第二項第七号の規定によつて、その課税標準額に一円未満の端数がある場合又はその金額が一円未満である場合においてその端数金額又はその全部を切り捨てる。
- (4) With respect to the calculation of the tax base amount of land tax and house tax under the former Tokyo Metropolitan Government Ordinance on metropolitan Tax, if the tax base amount has a fraction of less than one yen or the amount is less than one yen, such fractional amount or the whole amount shall be rounded down in accordance with the provision of Article 2, paragraph (2), item (vii) of the Order for Enforcement of the National Tax Payment Fraction Calculation Act.
- 5 前項の規定は、昭和二十五年四月一日以降において交付すべき地租又は家屋税の徴税令書に係る分から適用する。
- (5) The provision of the preceding paragraph shall apply to the portion pertaining to a land tax or house tax collection order to be issued on or after April 1, 1950.

(昭五二条例七二・全改)

(Totally amendment of Ordinance No. 72 1977)

(法附則第二十九条の十に規定する軽自動車税の環境性能割の減免に関する知事の権限の委任)

(Delegation of the Governor's Authority for Reduction or Exemption of the on Light Motor Vehicle Tax (Environmental excite) as prescribed in Article 29-10 of the Supplementary Provisions of the Act)

第三条の二 知事は、法附則第二十九条の十の規定により、当分の間、知事が行うものとされた軽自動車税の環境性能割の減免に関する事務については、第四条の三第一項の規定にかかわらず、都税総合事務センター所長に委任する。

Article 3-2 Notwithstanding the provision of Article 4-3, paragraph (1), the Governor shall delegate the affairs concerning reduction or exemption of the environmental excise for light motor vehicle tax, which for the time being shall be conducted by the Governor pursuant to Article 29-10 of the Supplementary Provisions of the Act, to the Director of the Metropolitan Tax Administration Center.

(令元条例四・追加)

(Addition of Ordinance No. 4 of 2019)

(延滞金の割合の特例)

(Special exception to the percentage of delinquency charges)

第三条の三 当分の間、第十八条第一項に規定する延滞金の年十四・六パーセントの割合及び年七・三パーセントの割合は、同項の規定にかかわらず、各年の延滞金特例基準割合(平均貸付割合(租税特別措置法第九十三条第二項に規定する平均貸付割合をいう。次項及び第三項において同じ。))に年一パーセントの割合を加算した割合をいう。以下この項及び第四項において同じ。))が年七・三パーセントの割合に満たない場合には、その年中においては、年十四・六パーセントの割合にあつてはその年における延滞金特例基準割合に年七・三パーセントの割合を加算した割合と、年七・三パーセントの割合にあつては当該延滞金特例基準割合に年一パーセントの割合を加算した割合(当該加算した割合が年七・三パーセントの割合を超える場合には、年七・三パーセントの割合)とする。

Article 3-3 For the time being, the rate of 14.6 % per year and the rate of 7.3 % per year of the arrears prescribed in Article 18, paragraph (1) shall, notwithstanding the provisions of the said paragraph (the average loan-to-value ratio (meaning the average loan-to-value ratio prescribed in Article 93, paragraph (2) of the Act on Special Measures Concerning Taxation. The same in the following paragraph and paragraph (3))., in the event that the special standard rate of arrears for each year is less than the rate of 7.3 % per year, during that year, for the rate of 7.3 % per year added to the special standard rate of arrears for that year, and in the case of the rate of 7.3 % per year, the rate of 1 % per year added to the said special standard rate of arrears (if the said added rate exceeds the rate of 7.3 % per annum shall be 7.3% per year).

2 当分の間、第十八条の二第一項及び第三項に規定する延滞金の年七・三パーセントの割合は、これらの規定にかかわらず、各年の平均貸付割合に年〇・五パーセントの割合を加算した割合が年七・三パーセントの割合に満たない場合には、その年中においては、その年における当該加算した割合とする。

(2) Notwithstanding these provisions, for the time being, the rate of 7.3 % per year of the delinquency charge prescribed in Article 18-2, paragraphs (1) and (3) shall, if the average loan rate for each year plus an annual percentage of 0.5 % is less than the rate of 7.3 % per year, during the year in question, be the rate of such addition for that year.

3 当分の間、第十八条第四項に規定する延滞金の年三・六パーセントの割合は、同項の規定にかかわらず、各年の平均貸付割合に年〇・五パーセントの割合を加算した割合が年七・三パーセントの割合に満たない場合には、その年中においては、当該延滞金の年三・六パーセントの割合に当該加算した割合が年七・三パーセントの割合のうちに占める割合を乗じて計算した割合(当該割合に〇・一パーセント未満の端数があるときは、これを切り捨てる。)とする。

(3) Notwithstanding the provisions of Article 18, paragraph (4), for the time being, the rate of 3.6 % per year of the arrears prescribed in Article 18, paragraph (4) shall, if the rate of 0.5 % per year added to the average loan rate for each year is less than the rate of 7.3 % per year, be the percentage calculated by multiplying such added by the rate of 7.3 % per year (if such percentage has a fraction of less than 0.1 %, it shall be rounded down).

4 前三項のいずれかの規定の適用がある場合における延滞金の額の計算において、前三項に規定する加算した割合(延滞金特例基準割合を除く。)及び計算した割合が年〇・一パーセント未満の割合であるときは年〇・一パーセントの割合とする。

(4) In calculating the amount of arrears in cases where any of the provisions of the preceding three paragraphs apply, the percentage added as provided in the preceding three paragraphs (excluding the special standard percentage for arrears) and if the calculated percentage is less than 0.1 pe% per year, the percentage shall be 0.1 % per year.

5 第一項から第三項までのいずれかの規定の適用がある場合における延滞金の額の計算において、その計算の過程における金額に一元未満の端数が生じたときは、これを切り捨てる。

(5) In the calculation of the amount of arrearage charges in the case where any of the provisions of paragraphs (1) through (3) applies, any fraction of less than one yen that arises in the process of calculation shall be rounded down.

(平一一条例七五・追加、平二四条例九二・平二五条例一〇四・平二八条例八二・平三〇条例六八・一部改正、令元条例四・旧第三条の二繰下、令二条例六四・令三条例九・一部改正)

(Addition of Ordinance No. 75 of 1999; partial amendment of Ordinance No.92 of 2012, Ordinance No.104 of 2013, Ordinance No.82 of 2016, Ordinance No. 68 of 2018; Ordinance No. 4 of 2019, former Article 3-2 carried forward, partial amendment of Ordinance No. 64 of 2020, Ordinance No. 9 of 2021)

(納期限の延長に係る延滞金の特例)

(Special provision for delinquency charges related to extension of payment due date)

第四条 当分の間、法附則第三条の二の二に規定する期間として地方税法施行令附則第三条の二の二第一項で定める期間内は、同条第二項で定めるところにより、第十八条の二第一項及び第三項に規定する延滞金の年七・三パーセントの割合は、これらの規定及び

前条第二項の規定にかかわらず、日本銀行法(平成九年法律第八十九号)第十五条第一項第一号の規定により定められる商業手形の基準割引率の引上げに応じ、年十二・七七五パーセントの割合の範囲内で定める割合とする。

Article 4 For the time being, within the period specified in Article 3-2-2, paragraph (1) of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act as the period specified in Article 3-2-2 of the Supplementary Provisions of the Act, the rate of 7.3 % per year of the delinquency charges prescribed in Article 18-2, paragraph (1) and paragraph (3), notwithstanding these provisions and paragraph (2) of the preceding Article, notwithstanding these provisions and the provisions of paragraph (2) of the preceding Article, the rate shall be the rate determined within the range of the rate of 12.775% per year in accordance with the increase in the standard discount rate for commercial notes as determined pursuant to the provisions of Article 15, paragraph (1), item (i) of the Bank of Japan Act (Act No. 89 of 1997).

(昭五二条例七二・全改、昭五九条例七一・平一〇条例七五・平一一条例七五・平二五条例一〇四・平三〇条例六八・令三条例九・一部改正)

(Totally amendment of Ordinance No. 72 of 1977; partial amendment of Ordinance No. 71 of 1984, Ordinance No. 75 of 1998, Ordinance No. 75 of 1999, Ordinance No. 104 of 2013, Ordinance No. 68 of 2018, Ordinance No. 9 of 2021)

(公益法人等に係る個人の都民税の課税の特例)

(Special Provisions for Taxation on Individual Metropolitan Inhabitant Tax in Relation to Public Interest Corporations, etc.)

第四条の二 当分の間、租税特別措置法第四十条第三項後段(同条第六項から第十項まで及び第十一項(同条第十二項において準用する場合を含む。以下この条において同じ。))の規定によりみなして適用する場合を含む。))の規定の適用を受けた同法第四十条第三項に規定する公益法人等(同条第六項から第十一項までの規定により特定贈与等に係る公益法人等とみなされる法人を含む。))を同条第三項に規定する贈与又は遺贈を行つた個人とみなして、地方税法施行令附則第三条の二の三で定めるところにより、これに同法第四十条第三項に規定する財産(同条第六項から第十一項までの規定により特定贈与等に係る財産とみなされる資産を含む。))に係る山林所得の金額、譲渡所得の金額又は雑所得の金額に係る個人の都民税の所得割を課する。

Article 4-2 For the time being, public interest corporations, etc. (including a corporation deemed to be a public interest corporation, etc. pertaining to a specified donation, etc. pursuant to paragraphs 6 to 11 of said Article) provided for in Article 40, the second sentence of paragraph (3) (including cases where it is applied deeming in accordance with the provisions of paragraphs 6 to 10 and 11 of the same Article (including cases where it is applied mutatis mutandis in paragraph 12 of the same Article)) of the Act on Special Measures Concerning Taxation, to which the provisions of paragraph (3) of the said Act are applied, shall be deemed to be

individuals who have made a gift or bequest provided for in Article 40, paragraph (3) of the said Act and, pursuant to the provisions of Article 3-2-3 of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act (including assets deemed to be property pertaining to specified gifts, etc. pursuant to paragraphs (6) to (11) of the same Article), a tax rate of income for individual metropolitan inhabitant tax on the amount of mountain forest income, amount of transfer income or miscellaneous income pertaining to property provided for in Article 40, paragraph (3) of the said Act shall be imposed on them.

(平二〇条例八二・全改、平二五条例一〇四・平二六条例一〇一・一部改正)

(Totally changed of Ordinance No. 82 of 2008; partial amendment of Ordinance No. 104 of 2013, Ordinance No. 101 of 2014)

(利子割の特別徴収義務者の特例)

(Special provisions for persons liable for special collection of interest rate premiums)

第四条の二の二 地方税法施行令第七条の四の二第二項第二号に掲げる利子又は同項第十号ロに掲げる休眠預金等代替金に係る利子割については、当分の間、第二十四条の十五の規定にかかわらず、当該利子の支払をする者又は預金保険機構から当該休眠預金等代替金の支払に係る支払等業務(同令第七条の四の二第二項第九号に規定する支払等業務をいう。)の委託を受けた者を特別徴収義務者とする。

Article 4-2-2 For the time being, notwithstanding the provisions of Article 24-15, the person who pays the interest income listed in Article 7-4-2, paragraph (2), item (ii) of the Order for Enforcement of the Local Tax Act or the person who is entrusted by the Deposit Insurance Corporation with payment and other services relating to the payment of the said replacement money for dormant deposits, etc. (This refers to payment and other services as provided for in Article 7-4-2, paragraph (2), item (ix) of the same Order) shall be the special collection agent for the interest rate for the replacement money for dormant deposits, etc. listed in Article 7-4-2, paragraph (2), item (b) of the same paragraph.

(平二〇条例二八・追加、平二三条例六二・旧第四条の二の四繰上、平二四条例二三・旧第四条の二の三繰上、平二六条例二八・平三〇条例七七・一部改正)

(Addition of Ordinance No. 82 of 2008; Ordinance No. 62 of 2011, former Article 4-2-4 carried forward; Ordinance No. 23 of 2012, former Article 4-2-3 carried forward;

Ordinance No. 28 of 2014; partial amendment of Ordinance No. 77 of 2018)

(個人の都民税の均等割の税率の特例)

(Special exception to the tax rate for per capita levy of metropolitan inhabitant tax for individuals)

第四条の三 平成二十六年から令和五年度までの各年度分の個人の都民税に限り、均等割の税率は、第二十四条の六の規定にかかわらず、同条に規定する額に五百円を加算した額とする。

Article 4-3 Notwithstanding the provision of Article 24-6, the tax rate for per capita levy shall be

the amount prescribed in the said Article plus 500 yen, only for individual metropolitan inhabitant tax for each fiscal year from fiscal year 2010 to fiscal year 2023.

(平二四条例二三・追加、平二六条例二八・旧第四条の五繰上、令元条例四・一部改正)

(Addition of Ordinance No. 23 of 2012; Ordinance No. 28 of 2014, former Article 4-5 carried forward; partial amendment of Ordinance No. 4 of 2019)

(法附則第六十条第一項に規定する条例で定めるもの)

(As specified by the ordinance prescribed in Article 60, paragraph (1) of the Supplementary Provisions of the Act)

第四条の四 法附則第六十条第一項に規定する条例で定めるものは、新型コロナウイルス感染症等の影響に対応するための国税関係法律の臨時特例に関する法律(令和二年法律第二十五号)第五条第四項に規定する指定行事の同条第一項に規定する中止等により生じた同項に規定する入場料金等払戻請求権の全部又は一部の放棄とする。

Article 4-4 What is specified by an ordinance prescribed in Article 60, paragraph (1) of the Supplementary Provisions of the Act shall be the waiver, in whole or in part, of the right to claim refund of the admission charge, etc. prescribed in Article 5, paragraph (4) of The Act on Temporary Special Provisions of Acts Related to National Tax to Respond to the Effect of Novel Coronavirus (COVID-19) Infectious Diseases, etc. (Act No. 25 of 2020), which has resulted from the suspension, etc. prescribed in paragraph (1) of the said Article of designated events prescribed in the same paragraph.

(令二条例九〇・追加)

(Addition of Ordinance No. 90 of 2020)

(法人課税信託の受託者に関する附則の規定の適用)

(Application of the provisions of the Supplementary Provisions regarding trustees of trustees of trust subject to corporation taxation)

第五条 法人課税信託の受託者は、各法人課税信託の信託資産等(第二十四条第一項に規定する信託資産等をいう。次項において同じ。)及び固有資産等(同条第一項に規定する固有資産等をいう。次項において同じ。)ごとに、それぞれ別の者とみなして、この附則(附則第三条の三から前条まで、次条から附則第五条の二の六まで、附則第十一条及び附則第十二条に限る。以下同じ。)の規定を適用する。

Article 5 The trustees of trust subject to corporation taxation trust shall be deemed to be a different person for each trust asset etc. of each trust subject to corporation taxation (this means trust assets, etc. as defined in Article 24(1). The same in the following paragraph), and each fixed asset etc. (This refers to indigenous assets, etc. as defined in paragraph 1 of the same article. The same in the following paragraph), and the provisions of these Supplementary Provisions (limited to Articles 3-3 to the preceding Article, the following Article to Article 5-2-6 of the

Supplementary Provisions, Article 11 and Article 12 of the Supplementary Provisions. The same shall apply hereinafter) shall apply.

- 2 前項の場合において、各法人課税信託の信託資産等及び固有資産等は、同項の規定によりみなされた各別の者にそれぞれ帰属するものとする。

(2) In the case referred to in the preceding paragraph, the each trust asset etc. of each trust subject to corporation taxation shall be vested respectively in each of the separate persons deemed pursuant to the provision of said paragraph.

- 3 前二項の規定により、法人課税信託の受託者についてこの附則の規定を適用する場合においては、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

(3) Where the provisions of these Supplementary Provisions are applied to the trustees of trust subject to corporation taxation pursuant to the provisions of the preceding two paragraphs, the terms and phrases listed in the middle column of the following table in the provisions listed in the upper column of the same table shall be read as the terms and phrases listed in the lower column of the same table respectively.

附則第五条の二の二第一項 Article 5-2-2 paragraph (1) of the Supplementary Provisions	以下のもの The following	以下の固有法人(法人課税信託の受託者である法人(その受託者が個人である場合にあっては、当該受託者である個人)について、附則第五条第一項及び第二項の規定により、当該法人課税信託に係る第二十四条第一項に規定する固有資産等が帰属する者としてこの附則の規定を適用する場合における当該受託者である法人をいう。以下同じ。) The following indigenous legal entities With regard to a corporation that is the trustees of trust subject to corporation taxation (where the trustee is an individual, the individual who is the trustee), the term "trustee" means the corporation that is the trustee in the case where the provisions of these Supplementary Provisions are applied, pursuant to Article 5(1) and (2) of the Supplementary Provisions, as the person to whom the unique assets, etc. prescribed in Article 24(1) pertaining to the said trust subject to corporation taxation belong. The same shall apply hereinafter.)

	以下の法人 The following corporations	以下のもの及び収入金額(小売電気事業等、発電事業等及び特定卸供給事業並びに特定ガス供給業に係る収入金額を除く。)が年二億円以下の受託法人(法人課税信託の受託者である法人(その受託者が個人である場合にあつては、当該受託者である個人)について、附則第五条第一項及び第二項の規定により、当該法人課税信託に係る第二十四条第一項に規定する信託資産等が帰属する者としてこの附則の規定を適用する場合における当該受託者である法人をいう。以下同じ。) The following and the amount of income (excluding the amount of income from the Retail Electricity Business, etc., the Electricity Generation Business, etc., the Specified Wholesale Supply Business, and the Specified Gas Supply Business) with revenues of up to 200 million per year (a corporation which is the trustees of trust subject to corporation taxation (where the trustee is an individual, the individual who is the trustee) in the case where the provisions of these Supplementary Provisions are applied, pursuant to Article 5, paragraphs (1) and (2) of the Supplementary Provisions, as the person to whom the trust assets, etc. prescribed in Article 24, paragraph (1) pertaining to the said trust subject to corporation taxation are attributed. The same shall apply hereinafter)
附則第五条の二の二第二項 Article 5-2-2 paragraph (2) of the Supplementary Provisions	超えるもの Those Exceeding	超えるもので固有法人であるもの Those that exceed and are unique corporation
	とする	とし、第二十五条第一項第三号イに掲げる法人で受託法人であるもののうち、小売電気事業等、発電事業等及び特定卸供給事業に係る収入金額が年二億円以下の受託法人に対する各事業年度の収入割額は、当該事業年度の収

		入割の課税標準額に前条の規定により読み替えて適用される第三十三条第三項第一号イに規定する率から百分の〇・〇五二五の率を控除した率を乗じて計算した額に相当する金額とする The amount of the per income levy for each business year for a corporation listed in Article 25, paragraph (1), item (iii)(a) which is a trust corporation and whose amount of income from a retail electricity business, etc., electricity generation business, etc. and specified wholesale supply business is 200 million yen or less per year, shall be an amount equal to the amount calculated by multiplying the tax base amount of the income levy for the relevant business year by the rate obtained by deducting the rate of 0.0525 % from the rate prescribed in Article 33, paragraph (3), item (i)(a) as applied by replacing the terms pursuant to the preceding Article.
附則第五条の二の二第三項 Article 5-2-2 paragraph (3) of the Supplementary Provisions	超えるものを除く。) Excluding those exceed)	超えるもので固有法人であるものを除く。)又は同号イに掲げる法人で受託法人であるもの (except those that exceed and are unique corporation). or a corporation listed in (a) of the same item that is a trust corporation
附則第十二条第一項 Article 12, paragraph 1 of the Supplementary Provisions	又は第百四条第二項 or Article 104, paragraph 2	であつて固有法人であるもの、第百四条第二項 a person who is a corporation and is a unique legal entities, Article 104, paragraph (2)
	みなされるもの what is regarded as	みなされるもののうち固有法人であるもの又は受託法人 A corporation that is a unique legal entities or a trust corporation that is deemed to be

(平一九条例九二・全改、令元条例四・令二条例五二・令三条例五九・令四条例六五・一部改正)

(Totally changed of Ordinance No. 92 of 2007; Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 59 of 2021, Ordinance No. 65 of 2022)

(法人の事業税の税率の特例)

(Special exception to the rate for business tax on corporations)

第五条の二 法人(第二十五条第二項又は第三項において法人とみなされるものを含む。次条において同じ。)に対する第三十三条の規定の適用については、当分の間、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、同表の下欄に掲げる字句にそれぞれ読み替えるものとする。

Article 5-2 For the time being, in the application of the provisions of Article 33 to corporations (including those deemed to be corporations in Article 25, paragraph (2) or (3). Same in the following Article), the words and phrases in the middle column of the following table in the provisions listed in the upper column of the same table shall be replaced by the words and phrases in the lower column of the same table respectively.

第三十三条第一項第一号イ Article 33, paragraph (1), item(i)(a)	百分の一・二 1.2/100	百分の一・二六 1.26/100
第三十三条第一項第一号ロ Article 33, paragraph (1), item (i)(b)	百分の〇・五 0.5/100	百分の〇・五二五 0.525/100
第三十三条第一項第一号ハ Article 33, paragraph (1), item (i)(c)	百分の一 1/100	百分の一・一八 1.18/100
第三十三条第一項第二号 Article 33, paragraph (1), item (ii)	百分の三・五 3.5/100	百分の三・七五 3.75/100
	百分の四・九 4.9/100	百分の五・二三 5.23/100
第三十三条第一項第三号 Article 33, paragraph (1), item (iii)	百分の三・五 3.5/100	百分の三・七五 3.75/100
	百分の五・三 5.3/100	百分の五・六六五 5.665/100
	百分の七 7/100	百分の七・四八 7.48/100
第三十三条第二項 Article 33, paragraph (2)	百分の一 1/100	百分の一・〇六五 1.065/100
第三十三条第三項第一号イ Article 33, paragraph (3), item (i)(a)	百分の〇・七五 0.75/100	百分の〇・八〇二五 0.8025/100
第三十三条第三項第一号ロ Article 33, paragraph (3), item (i)(b)	百分の〇・三七 0.37/100	百分の〇・三八八五 0.3885/100

第三十三条第三項第一号ハ Article 33, paragraph (3), item (i)(c)	百分の〇・一五 0.15/100	百分の〇・一五七五 0.1575/100
第三十三条第三項第二号イ Article 33, paragraph (3), item (ii)(a)	百分の〇・七五 0.75/100	百分の〇・八〇二五 0.8025/100
第三十三条第三項第二号ロ Article 33, paragraph (3), item (ii)(b)	百分の一・八五 1.85/100	百分の一・九四二五 1.9425/100
第三十三条第四項第一号 Article 33, paragraph (4), item (i)	百分の〇・四八 0.48/100	百分の〇・五一九 0.519/100
第三十三条第四項第二号 Article 33, paragraph (4), item (ii)	百分の〇・七七 0.77/100	百分の〇・八〇八五 0.8085/100
第三十三条第四項第三号 Article 33, paragraph (4), item (iii)	百分の〇・三二 0.32/100	百分の〇・三三六 0.336/100
第三十三条第五項第一号 Article 33, paragraph (5), item (i)	百分の四・九 4.9/100	百分の五・二三 5.23/100
第三十三条第五項第二号 Article 33, paragraph (5), item (ii)	百分の七 7/100	百分の七・四八 7.48/100

- 2 法附則第九条の二に規定する法人の同条の規定に該当する各事業年度に係る所得割については、第三十三条第一項第二号中「

(2) In Article 33(1)(ii), with regard to the income levy for each business year falling under the provisions of Article 9-2 of the Supplementary Provisions of the Act.

各事業年度の所得のうち年四百万円を超える金額 The amount of income for each fiscal year exceeding 4 million yen per year	百分の四・九 4.9/100

」とあるのは「

Shall be"

各事業年度の所得のうち年四百万円を超え年十億円以下の金額 The amount of income for each fiscal year exceeding 4 million yen per year but not exceeding 1 billion yen per year	百分の四・九 4.9/100
各事業年度の所得のうち年十億円を超える金額 The amount of income for each fiscal year in excess of one billion yen per year	百分の五・七 5.7/100

」と、同条第五項第一号中「百分の四・九」とあるのは「百分の四・九(各事業年度の所得のうち年十億円を超える金額については、百分の五・七)」と、前項中「

The term "4.9 %" in paragraph (5), item (i) of the said Article shall be deemed to be replaced with "4.9 % (or 5.7 % for the amount of income for each business year exceeding 1 billion yen

per year)," and the term "4.9 %" in the preceding paragraph shall be deemed to be replaced with "5.7 % for the amount of income for each business year exceeding 1 billion yen per year".

第三十三条第一項第二号 Article 33, paragraph (1), item (ii)	百分の三・五 3.5/100	百分の三・七五 3.75/100
	百分の四・九 4.9/100	百分の五・二三 5.23/100

」とあるのは「

The word "

次項の規定により読み替えられた第三十三条第一項第二号 Article 33, paragraph (1), item (ii) as replaced pursuant to the provisions of the following paragraph	百分の三・五 3.5/100	百分の三・七五 3.75/100
	百分の四・九 4.9/100	百分の五・二三 5.23/100
	百分の五・七 5.7/100	百分の六・〇九五 6.095/100

」と、「

" and "

第三十三条第五項第一号 Article 33, paragraph (5), item (i)	百分の四・九 4.9/100	百分の五・二三 5.23/100

」とあるのは「

shall be

次項の規定により読み替えられた第三十三条第五項第一号 Article 33, paragraph (5), item (i) as replaced pursuant to the provisions of the following paragraph	百分の四・九 4.9/100	百分の五・二三 5.23/100
	百分の五・七 5.7/100	百分の六・〇九五 6.095/100

」とする。

(平一八条例一〇〇・全改、平一九条例九二・平二二条例七八・平二七条例九三・平二七条例一〇〇・平二八条例七九・令元条例四・令二条例五二・令四条例六五・一部改正)

(Totally amendment of Ordinance No. 100 of 2006; partial amendment of Ordinance No.

92 of 2007, Ordinance No. 78 of 2010, Ordinance No.93 of 2015, Ordinance No. 100 of 2015, Ordinance No. 79 of 2016, Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 65 of 2022)

(事業税における中小零細法人等に対する不均一課税)

(Uneven taxation of business taxation on small and micro corporations)

第五条の二の二 第二十五条第一項第二号に掲げる事業を行う法人のうち、資本金の額又は出資金の額が一億円以下のものであつて、かつ、収入金額(小売電気事業等、発電事業等及び特定卸供給事業並びに特定ガス供給業に係る収入金額を除く。)が年二億円以下の法人に対する各事業年度の事業税額は、当該事業年度の事業税の課税標準額に前条の規定により読み替えて適用される第三十三条第二項に規定する率から百分の〇・〇六五の率を控除した率を乗じて計算した額に相当する金額とする。

(2) The amount of business tax for each business year for a corporation whose amount of income (excluding the amount of income from a retail electricity business, etc., power generation business, etc. and specified wholesale supply business and specified gas supply business) is 200 million yen or less per year shall be an amount equal to the amount calculated by multiplying the tax base of enterprise tax for the relevant business year by the rate prescribed in Article 33(2) as applied mutatis mutandis pursuant to the preceding Article less a rate of 0.065/100.

2 第二十五条第一項第三号ロに掲げる法人(投資法人(投資信託及び投資法人に関する法律第二条第十二項に規定する投資法人をいう。次項において同じ。))及び特定目的会社(資産の流動化に関する法律第二条第三項に規定する特定目的会社をいう。次項において同じ。))のうち資本金の額又は出資金の額が一億円を超えるものを除く。)のうち、小売電気事業等、発電事業等及び特定卸供給事業に係る収入金額が年二億円以下の法人に対する各事業年度の収入割額は、当該事業年度の収入割の課税標準額に前条の規定により読み替えて適用される第三十三条第三項第二号イに規定する率から百分の〇・〇五二五の率を控除した率を乗じて計算した額に相当する金額とし、小売電気事業等、発電事業等及び特定卸供給事業に係る所得が年二千五百万円以下の法人に対する各事業年度の所得割額は、当該事業年度の所得割の課税標準額に前条の規定により読み替えて適用される同号ロに規定する率から百分の〇・〇九二五の率を控除した率を乗じて計算した額に相当する金額とする。

(2) The amount of the revenue share for each business year for a corporation listed in Article 25, paragraph (1), item (iii)(b) (excluding investment corporations (an investment corporation as defined in Article 2, paragraph (12) of the Act on Investment Trusts and Investment Corporations. The same in the following paragraph) and a Specified Purpose Company (a special purpose company as defined in Article 2, paragraph (3) of the Act on the Securitization of Assets. The same in the following paragraph) with capital or investments exceeding 100 million) whose income from a retail electricity business, etc., electricity generation business, etc. and

specified wholesale supply business is 200 million yen or less per year is the amount equivalent to the amount calculated by multiplying the taxable base amount of the income levy for the relevant fiscal year by the rate prescribed in Article 33, paragraph (3), item (ii)(a), which is applied in accordance with the provisions of the preceding article, deducted from the rate of 0.0525/100, and the income levy for each fiscal year for corporations with income related to retail electricity business, power generation business, etc., and specified wholesale supply business is 25 million yen or less per year, the amount shall be equivalent to the amount calculated by multiplying the taxable base amount of the income levy for the relevant fiscal year by the rate prescribed in subparagraph (b) of the same article, which is applied in accordance with the provisions of the preceding article, deducted from the rate of 0.0925/100.

- 3 第二十五条第一項第一号ロに掲げる法人(投資法人及び特定目的会社のうち資本金の額又は出資金の額が一億円を超えるものを除く。)であつて、かつ、所得(小売電気事業等、発電事業等及び特定卸供給事業に係る所得を除く。)が年二千五百万円以下の法人に対する各事業年度の事業税額は、当該事業年度の事業税の課税標準額に前条の規定により読み替えて適用される第三十三条第一項及び第五項に規定する率から、同条第一項第二号の表中各事業年度の所得のうち年四百万円以下の金額の項に掲げる率にあつては百分の〇・二五の率を、各事業年度の所得のうち年四百万円を超える金額の項に掲げる率(前条第二項の規定により読み替えられた同条第一項の規定により読み替えられた第三十三条第一項第二号に規定する各事業年度の所得のうち年四百万円を超え年十億円以下の金額の項に掲げる率を含む。)にあつては百分の〇・三三の率を、同項第三号の表中各事業年度の所得のうち年四百万円以下の金額の項に掲げる率にあつては百分の〇・二五の率を、各事業年度の所得のうち年四百万円を超え年八百万円以下の金額の項に掲げる率にあつては百分の〇・三六五の率を、各事業年度の所得のうち年八百万円を超える金額の項に掲げる率にあつては百分の〇・四八の率を、同条第五項第一号に規定する率(前条第二項の規定により読み替えられた同条第一項の規定により読み替えられた第三十三条第五項第一号に規定する率を含む。)にあつては百分の〇・三三の率を、同項第二号に規定する率にあつては百分の〇・四八の率を控除した率をそれぞれ乗じて計算した額に相当する金額とする。

- (2) The amount of the revenue share for each business year for a corporation listed in Article 25, paragraph (1), item (iii)(b) (excluding investment corporations and specified purpose companies with capital or investments exceeding 100 million yen) and those income (Excluding income from retail electricity business etc., electricity generation business etc. and income from specified wholesale supply business) of the amount of business tax for each business year whose income is 25 million yen or less per year shall be calculated by deducting, from the rates prescribed in Article 33, paragraphs (1) and (5) as applied by replacing the rates under the preceding Article to the tax base amount of business tax for the relevant business year, the rate listed in the table

under Article 33, paragraph (1), item (ii) for the amount of income for each business year which is 4 million yen or less per year in the said Article; the rate of 0.25/100 shall be applied; in the case of the rate listed in the table in paragraph (1), item (ii) of the said Article for the amount of income for each business year that exceeds 4 million yen per year (including the rate listed in the section of income for each business year prescribed in Article 33, paragraph (1), item (ii), which has been replaced pursuant to the provisions of paragraph (2) of the preceding Article, that exceeds 4 million yen per year but does not exceed 1 billion yen per year), the rate of 0.33/100 shall be applied; in the case of the rate listed in the table in item (iii) of the said paragraph for the amount of income for each business year which is 4 million yen or less per year in the said Article, the rate of 0.25/100 shall be applied; for the amount of income for each business year that exceeds 4 million yen per year but does not exceed 8 million, the rate of 0.365/100 shall be applied, for the amount of income for each business year that exceeds 8 million per year, the rate of 0.48/100 shall be applied, the amount shall be equal to the amount calculated by multiplying the rate by a rate of 0.33/100 in the case of the rate provided for in paragraph 5, paragraph (1) of the same Article (including the rate specified in Article 33, paragraph (5), item (i) as replaced pursuant to the provisions of paragraph (2) of the preceding Article as replaced pursuant to the provisions of paragraph (1) of the same Article) and by the rate deducting a rate of 0.48/100 in the case of the rate provided for in item (ii) of the same paragraph, respectively.

- 4 前三項の規定を適用する場合において、資本金の額又は出資金の額が一億円以下であるかどうかの判定は、各事業年度終了の日(法第七十二条の二十六第一項ただし書又は法第七十二条の四十八第二項ただし書の規定により申告納付すべき事業税にあつては、法第七十二条の二十六第一項に規定する六月経過日の前日)の現況による。ただし、法人が解散した場合における清算中の各事業年度の収入金額又は付加価値額、資本金等の額若しくは所得を課税標準とする事業税にあつては、その解散の日の現況による。

- (4) In the case where the provisions of the preceding three paragraphs shall apply, the determination as to whether the amount of stated capital or capital contributions is 100 million yen or less shall be based on the status as of the last day of each business year (or, in the case of enterprise taxes to be declared and paid pursuant to the proviso of Article 72-26, paragraph (1) of the Act or the proviso of Article 72-48, paragraph (2) of the Act, the last day of the six-month period prescribed in Article 72-26, paragraph (1) of the Act). In the case of enterprise tax to be declared and paid pursuant to the provision of the proviso to Article 72-26, paragraph (1) or the proviso to Article 72-48, paragraph (2) of the Act, it shall be based on the status as of the day preceding the six-month transitional period prescribed in Article 72-26, paragraph (1) of the Act. However, in the case of a dissolution of a corporation, the amount of income or value added, the amount of capital, etc., or income for each business year during the liquidation as the tax base, the enterprise tax shall be based on the status quo on the date of dissolution.

- 5 都と他の道府県において事務所又は事業所を設けて事業を行う法人の第一項及び第二項の収入金額が年二億円以下であるかどうか又は同項及び第三項の所得が年二千五百万円以下であるかどうかの判定は、法第七十二条の四十八の規定により関係都道府県に分割される前の額による。

(5) The determination of whether or not the amount of income set forth in paragraphs (1) and (2) is 200 million yen or less per year or whether or not the income set forth in the same paragraph and paragraph (3) is 25 million yen or less per year for a corporation that conducts business by establishing an office or place of business in the metropolis and another prefecture shall be based on the amount before division into the relevant prefectures pursuant to Article 72-48 of the Act.

- 6 事業年度が一年に満たない法人に対する第一項から第三項までの規定の適用については、第一項及び第二項中「年二億円」とあるのは「二億円に当該事業年度の月数を乗じて得た額を十二で除して計算した金額」と、同項及び第三項中「年二千五百万円」とあるのは「二千五百万円に当該事業年度の月数に乗じて得た額を十二で除して計算した金額」とする。

(6) With respect to the application of the provisions of paragraphs (1) to (3) to a corporation whose business year is less than one year, the term "200 million yen per year" in paragraphs (1) and (2) shall be deemed to be replaced with "the amount calculated by dividing the amount obtained by multiplying 200 million yen by the number of months in the relevant business year by 12," and the term "25 million yen per year" in the same paragraph and paragraph (3) shall be deemed to be replaced with "25 million yen multiplied by the number of months in the relevant business year and divided by 12."

- 7 前項の月数は、暦に従つて計算し、一月に満たない端数を生じたときは、一月とする。

(7) The number of months in the preceding paragraph shall be calculated according to the calendar, and any fraction of less than one month shall be counted as one month.

(昭六三条例二七・追加、平一一条例七五・平一二条例一六八・平一四条例一六三・平一五条例一二五・平一八条例九四・平一八条例一〇〇・平一九条例九二・令元条例四・令二条例五二・令三条例九・令三条例五九・令四条例六五・一部改正)

(Addition of Ordinance No. 27 of 1988; partial amendment of Ordinance No. 75 of 1999, Ordinance No. 168 of 2000, Ordinance No. 163 of 2002, Ordinance No. 125 of 2003, Ordinance No. 94 of 2006, Ordinance No. 100 of 2006, Ordinance No.92 of 2007, Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 9 2021, Ordinance No. 59 of 2021, Ordinance No.65 of 2022)

(地方消費税の譲渡割の賦課徴収の特例)

(Special provisions for imposition and collection of local consumption tax on transfer portion)

第五条の二の三 譲渡割の賦課徴収は、当分の間、第四条の三から第十二条まで、第十五条から第十八条まで、第十九条、第二十一条及び第二十二条の規定にかかわらず、国が、消費税の賦課徴収の例により、消費税の賦課徴収と併せて行うものとする。

Article 5-2-3 Notwithstanding the provisions of Articles 4-3 to 12 inclusive, 15 to 18 inclusive, 19, 21, and 22, for the time being, the national government shall assessment and collect the transfer portion together with the consumption tax in accordance with the example of the assessment and collection of consumption tax.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

(地方消費税の譲渡割の申告の特例)

(Special provisions for declaration of transfer portion of local consumption tax)

第五条の二の四 譲渡割の申告は、当分の間、第四条の三から第十二条まで、第十五条から第十八条まで、第十九条、第二十一条及び第二十二条の規定にかかわらず、消費税の申告の例により、消費税の申告と併せて、税務署長にしなければならない。この場合において、第四十条の五第一項及び第二項中「知事」とあるのは「税務署長」と、同条第三項中「法」とあるのは「法附則第九条の五後段の規定により読み替えられた法」と、「同条第一項」とあるのは「法附則第九条の五後段の規定により読み替えられた法第七十二条の八十九の二第一項」とする。

Article 5-2-4 Notwithstanding the provisions of Articles 4-3 to 12 inclusive, 15 to 18 inclusive, 19, 21, and 22, for the time being, a return of transfer discount shall be filed with the district director together with a consumption tax return, pursuant to the provisions of a consumption tax return. In this case, the term "the Governor" in Article 40-5, paragraphs (1) and (2) shall be deemed to be replaced with "the district director," the term "the Act" in Article 40-5, paragraph (3) shall be deemed to be replaced with "the Act as replaced pursuant to the provision of the second sentence of Article 9-5 of the Supplementary Provisions of the Act," and the term "Article 72-89, paragraph (1) of the said Act" in Article 40-5, paragraph (2) shall be deemed to be replaced with "Article 72-89, paragraph (1) of the Act as replaced pursuant to the provision of the second sentence of Article 9-5 of the Supplementary Provisions of the Act. Provisions of the Act.

(平七条例二七・追加、平三〇条例七七・一部改正)

(Addition of Ordinance No. 27 of 1995; partial amendment of Ordinance No. 77 of 2018)

(地方消費税の譲渡割の納付の特例)

(Special provision for payment of transfer portion of local consumption tax)

第五条の二の五 譲渡割の納税義務者は、当分の間、第四条の三から第十二条まで、第十五条から第十八条まで、第十九条、第二十一条及び第二十二条の規定にかかわらず、譲渡割を、消費税の納付の例により、消費税の納付と併せて国に納付しなければならない。この場合において、第四十条の五中「納付しなければならない」とあるのは、「国

に納付しなければならない」とする。

Article 5-2-5 Notwithstanding the provisions of Articles 4-3 through 12, 15 through 18, 19, 21, and 22, for the time being, a person liable for taxation on a transfer portion shall pay the transfer portion to the national government together with the payment of consumption tax, pursuant to the same rules as for the payment of consumption tax. In this case, the term "shall pay" in Article 40-5 shall be deemed to be replaced with "shall pay to the national government."

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

(地方消費税の譲渡割に係る徴収取扱費の支払)

(Payment of collection handling fees related to the transfer portion of local consumption tax)

第五条の二の六 都は、国が譲渡割の賦課徴収に関する事務を行うために要する費用を補償するため、法附則第九条の十四第一項の規定により、徴収取扱費を国に支払うものとする。

Article 5-2-6 The metropolitan government shall pay collection handling fees to the national government pursuant to the provisions of Article 9-14, paragraph (1) of the Supplementary Provisions of the Act in order to compensate the national government for the costs required for the administration of the affairs concerning the imposition and collection of transfer fees.

(平七条例二七・追加)

(Addition of Ordinance No. 27 of 1995)

(不動産取得税の新築家屋の取得の日等に係る特例)

(Special provisions for real estate acquisition tax on the date of acquisition of a newly built house, etc.)

第五条の二の七 土地が取得され、かつ、当該土地の上に第四十八条第一項に規定する特例適用住宅が新築された場合における同項及び第四十八条の二の規定の適用については、当該土地の取得が平成十六年四月一日から令和八年三月三十一日までの間に行われたときに限り、第四十八条第一項第一号中「二年」とあるのは「三年(同日から三年以内に特例適用住宅が新築されることが困難である場合として地方税法施行令附則第六条の十八第二項で定める場合には、四年)」と、第四十八条の二中「二年」とあるのは「三年(同号に規定する地方税法施行令附則第六条の十八第二項で定める場合には、四年)」とする。

Article 5-2-7 With regard to the application of the provisions of Article 48, paragraph (1) and Article 48-2 in the case where land is acquired and a specially-exempted house prescribed in Article 48, paragraph (1) is newly built on the said land, only if the acquisition of the said land is made during the period from April 1, 2004 to March 31, 2026, the provisions of Article 48 paragraph (1) shall not apply. The term "two years" in Article 48-1, paragraph (1), item (i) shall be deemed to be replaced with "three years (four years in the case specified in Article 6-18,

paragraph (2) of the Supplementary Provisions of Order for Enforcement of the Local Tax Act as the case where it is difficult to construct a new exceptionally applicable house within three years from the same date)," and the term "two years" in Article 48-2 shall be deemed to be replaced with "three years (four years in the case specified in Article 6-18, paragraph (2) of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act prescribed in the same item).

(平一条例七五・追加、平一条例一一三・平三条例八〇・平四条例一一〇・平五条例一二五・平六条例一一二・平六条例一一七・平八条例九四・平二〇条例七八・平二二条例七二・平二四条例九二・平二六条例九六・平二七条例一〇〇・平二八条例七九・平三〇条例六八・令元条例四・令二条例五二・令四条例六五・令五条例五一・令六条例九四・一部改正)

(Addition of Ordinance No. 75 of 1999; partial amendment of Ordinance No. 113 of 1999, Ordinance No. 80 of 2001, Ordinance No. 110 of 2002, Ordinance No. 125 of 2003, Ordinance No. 112 of 2004, Ordinance No. 117 of 2004, Ordinance No. 94 of 2006, Ordinance No. 78 of 2008, Ordinance No. 72 of 2010, Ordinance No. 92 of 2012, Ordinance No. 96 of 2014, Ordinance No. 100 of 2015, Ordinance No. 79 of 2016, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 65 of 2022, Ordinance No. 51 of 2023, Ordinance No. 94 of 2024)

(法附則第十一条第七項に規定する条例で定める割合)

(The ratio specified by the ordinance prescribe in Article 11, paragraph (7) of the Supplementary Provisions of the Act)

第五条の二の八 法附則第十一条第七項本文に規定する条例で定める割合は、十分の三(同項ただし書に規定する条例で定める割合は、五分の三)とする。

Article 5-2-8 The ratio specified by the ordinance prescribed in the main clause of Article 11, paragraph (7) of the Supplementary Provisions of the Act shall be 3/10.(3/5 for the ratio specified by the ordinance prescribed in the proviso of the same paragraph).

(平二七条例一〇〇・追加)

(Addition of Ordinance No. 100 of 2015)

(住宅の取得及び土地の取得に対する不動産取得税の税率の特例)

(Special exception to the real estate acquisition tax rate for the acquisition of housing and land)

第五条の三 平成十八年四月一日から令和九年三月三十一日までの間に住宅又は土地の取得が行われた場合における不動産取得税の税率は、第四十二条の規定にかかわらず、百分の三とする。

Article 5-3 Notwithstanding the provision of Article 42, the tax rate for real estate acquisition tax in the case of acquisition of a residence or land during the period from April 1, 2006, to March 31, 2027, shall be 3/100.

- 2 前項に規定する住宅又は土地の取得が第四十八条第一項から第三項まで、第四十八条の四の二第一項、第四十八条の四の三第一項又は附則第五条の五第一項若しくは第三項の規定に該当する場合におけるこれらの規定の適用については、これらの規定中「税率」とあるのは、「当該税額の算定に用いられた税率」とする。

(2) With regard to the application of these provisions in the case where the acquisition of a residence or land prescribed in the preceding paragraph falls under the provisions of Article 48, paragraph (1) to paragraph (3), Article 48-4-2 paragraph (1), Article 48-4-3 paragraph (1), or Article 5-5 paragraph (1) or (3) of the Supplementary Provisions, "tax rate" in these provisions shall be deemed to be replaced with "the tax rate."

(平一五条例九八・全改、平一八条例九四・平二一条例五八・平二四条例九二・平二六条例九六・平二七条例九三・平二七条例一〇〇・平三〇条例六八・令元条例四・令三条例五四・令六条例九四・一部改正)

(Totally changed of Ordinance No. 98 of 2003; partial amendment of Ordinance No. 94 of 2006, Ordinance No. 58 of 2009, Ordinance No. 92 of 2012, Ordinance No. 96 of 2014, Ordinance No. 93 of 2015, Ordinance No. 100 of 2015, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 54 of 2021, Ordinance No. 94 of 2024)

(不動産取得税の減額等)

(Reduction of real estate acquisition tax, etc.)

第五条の四 高齢者の居住の安定確保に関する法律(平成十三年法律第二十六号)第七条第一項の登録を受けた同法第五条第一項に規定するサービス付き高齢者向け住宅である貸家住宅(その全部又は一部が専ら住居として貸家の用に供される家屋をいう。)で地方税法施行令附則第八条第一項に規定するものの用に供する土地の取得を令和七年三月三十一日までにした場合における第四十八条第一項、第五項及び第七項並びに第四十八条の二第二項の規定の適用については、第四十八条第一項中「該当する場合には」とあるのは「該当する場合には、当該取得が令和七年三月三十一日までに行われたときに限り」と、「住宅(地方税法施行令第三十九条の二の四第一項に規定する住宅に限る。以下この条及び次条において「特例適用住宅」という。)一戸(共同住宅等にあつては、居住の用に供するために独立的に区画された一の部分で同令第三十九条の二の四第二項に規定するもの)」とあるのは「高齢者の居住の安定確保に関する法律(平成十三年法律第二十六号)第七条第一項の登録を受けた同法第五条第一項に規定するサービス付き高齢者向け住宅である貸家住宅(その全部又は一部が専ら住居として貸家の用に供される家屋をいう。)で地方税法施行令附則第八条第一項に規定するもの(以下この条及び次条において「特例適用サービス付き高齢者向け住宅」という。))の居住の用に供するために独立的に区画された一の部分で同令附則第八条第二項に規定するもの」と、同項各号、同条第五項及び第七項並びに第四十八条の二第二項中「特例適用住宅」とあるのは「特例適用サービス付き高齢者向け住宅」とする。

Article 5-4 A residence as defined in Article 5(1) of the same Act, registered under Article 7(1) (a house that is used exclusively as a housing for rent, in whole or in part) for elderly persons with services prescribed in the Act on the Securement of a Stable Supply of Housing for the Elderly (Act No. 26 of 2001) with regard to the application of the provisions of Article 48, paragraphs (1), (5) and (7) and Article 48-2, paragraph (2), "where applicable" in Article 48, paragraph (1) shall be deemed to be replaced with "where applicable, only if such acquisition was made by March 31, 2025" and "a housing (limited to housings prescribed in Article 39-2-4, paragraph (1) of the Order for Enforcement of Local Tax Act). Hereinafter in this Article and the following Article referred to as "specially-applied housing") unit (in the case of an apartment house, etc., one part of the house that is independently partitioned for residential use and which is prescribed in Article 39-2-4, paragraph (2) of the same Order)" shall be deemed to be replaced with "one part of a house for rent (a house that is used exclusively as a housing for rent, in whole or in part) which is a residence for elderly persons with services prescribed in Article 5, paragraph (1) of the Act on the Securement of a Stable Supply of Housing for the Elderly (Act No. 26 of 2001) and which is independently divided for residential use as prescribed in Article 8, paragraph (1) of the Supplementary Provisions of the Order for Enforcement of Local Tax Act and which is prescribed in Article 8, paragraph (2) of the same Order (hereinafter in this Article and the following Article referred to as "specially-applied housing"). The term "specially-applied housing" in Article 48-2, paragraph (2), the items of the same paragraph, paragraphs (5) and (7) of the same Article and Article 48-2, paragraph (2) shall be replaced by "specially-applied housing for the elderly with services".

(平二三条例六二・追加、平二五条例一〇〇・平二七条例九三・平二七条例一〇〇・平二九条例三八・平三〇条例六八・平三一条例五二・令元条例四・令三条例五四・令五条例五一・一部改正)

(Addition of Ordinance No. 62 of 2011; partial amendment of Ordinance No. 100 of 2013, Ordinance No. 93 of 2015, Ordinance No. 100 of 2015, Ordinance No.38 of 2017, Ordinance No. 68 of 2018, Ordinance No. 52 of 2019, Ordinance No. 4 of 2019, Ordinance No. 54 of 2021, Ordinance No. 51 of 2023)

第五条の五 宅地建物取引業法(昭和二十七年法律第七十六号)第二条第三号に規定する宅地建物取引業者(以下この項及び第三項において「宅地建物取引業者」という。)が改修工事対象住宅(法附則第十一条の四第二項に規定する改修工事対象住宅をいう。以下この項及び第三項において同じ。)を取得した場合において、当該宅地建物取引業者が、当該改修工事対象住宅を取得した日から二年以内に、当該改修工事対象住宅について地方税法施行令附則第九条第一項で定める改修工事(以下この項及び第三項において「住宅性能向上改修工事」という。)を行つた後、当該住宅性能向上改修工事を行つた当該改修工事対象住宅で同令附則第九条第二項で定めるもの(以下この項及び第三項に

において「住宅性能向上改修住宅」という。)を個人に対し譲渡し、当該個人が当該住宅性能向上改修住宅をその者の居住の用に供したときは、当該宅地建物取引業者による当該改修工事対象住宅の取得に対して課する不動産取得税については、当該取得が令和七年三月三十一日までの間に行われたときに限り、当該税額から当該改修工事対象住宅が新築された時において施行されていた法第七十三条の十四第一項の規定により控除するものとされていた額に税率を乗じて得た額を減額する。

Article 5-5 Where a building lot and Real Estate Brokers (hereinafter in this paragraph and paragraph (3) referred to as "Real Estate Brokers") prescribed in Article 2, item (iii) of the Building Lots and Buildings Transaction Business Act (Act No. 176 of 1952) acquires a house subject to renovation work, the said building lot and Real Estate Brokers, after carrying out the renovation work (this refers to a house subject to renovation work as provided for in Article 11-4, paragraph (2) of the Supplementary Provisions of the Act. Hereinafter the same in this paragraph and paragraph (3)) specified in Article 9 paragraph (1) of the Supplementary Provisions of the Order for Enforcement of Local Tax Act with regard to said house subject to renovation work within two years from the date of acquisition of said house subject to renovation work, shall transfer said house subject to renovation work for which the housing performance improvement renovation work (hereinafter in this paragraph and paragraph (3) referred to as 'home performance improvement works') was carried out and which is specified in Article 9 paragraph (2) of the Supplementary Provisions of the same Order to an individual, and shall then transfer said house to said individual, When the individual concerned has used the said house for one's residence, the real estate acquisition tax imposed on the acquisition of the house subject to renovation work by the building lot and Real Estate Brokers shall be reduced by the amount obtained by multiplying the tax rate by the amount deductible under Article 73-14, paragraph (1) of the Act in force at the time the house subject to renovation work was newly built, only when the acquisition was made before 31 March 2025.

- 2 第四十八条の二から第四十八条の四までの規定は、前項の場合における不動産取得税について同項の規定の適用があるべき旨の申告、当該不動産取得税額の徴収猶予及びその取消し並びに当該不動産取得税に係る徴収金の還付について準用する。この場合において、第四十八条の二第一項中「前条第一項第一号、第二項第一号又は第三項」とあるのは「附則第五条の五第一項」と、「同条第一項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から二年以内、同条第二項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年以内、同条第三項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年六月以内、同項第二号の規定の適用を受ける土地の取得(当該土地の上にある耐震基準不適合既存住宅の取得が第四十八条の四の二第一項の規定に該当することとなつた日前に行われたものに限る。)」にあつては当該土地の取得の日から六月以内」とあるのは「当該取得の日から二年以内」と、「当該土

地に」とあるのは「附則第五条の五第一項に規定する改修工事対象住宅(第四十八条の四において「改修工事対象住宅」という。)に」と、「これら」とあるのは「同項」と、第四十八条の三中「第四十八条第一項第一号、第二項第一号若しくは第三項」とあるのは「附則第五条の五第一項」と、第四十八条の四中「土地」とあるのは「改修工事対象住宅」と、「第四十八条第一項第一号、第二項第一号又は第三項」とあるのは「附則第五条の五第一項」と、「これら」とあるのは「同項」と読み替えるものとする。

(2) The provisions of Articles 48-2 to 48-4 shall apply mutatis mutandis to a declaration to the effect that the provision of the preceding paragraph shall apply to the real estate acquisition tax in the case referred to in the preceding paragraph, a grace of collection of the said real estate acquisition tax amount and rescission thereof, and refund of the collected money pertaining to the said real estate acquisition tax.

3 宅地建物取引業者が改修工事対象住宅の敷地の用に供する土地(当該改修工事対象住宅とともに取得したものに限る。以下この項において「改修工事対象住宅用地」という。)を取得した場合において、当該宅地建物取引業者が、当該改修工事対象住宅用地を取得した日から二年以内に、当該改修工事対象住宅について住宅性能向上改修工事を行つた後、当該住宅性能向上改修住宅で地方税法施行令附則第九条の二で定めるもの(以下この項において「特定住宅性能向上改修住宅」という。)の敷地の用に供する土地を個人に対し譲渡し、当該個人が当該特定住宅性能向上改修住宅をその者の居住の用に供したときは、当該宅地建物取引業者による当該改修工事対象住宅用地の取得に対して課する不動産取得税については、当該取得が令和七年三月三十一日までに行われたときに限り、当該税額から百五十万円(当該改修工事対象住宅用地に係る不動産取得税の課税標準となるべき価格を当該土地の面積の平方メートルで表した数値で除して得た額に当該改修工事対象住宅用地の上にある改修工事対象住宅一戸(第四十五条第一項第五号に規定する共同住宅等にあつては、居住の用に供するために独立的に区画された一の部分)についてその床面積の二倍の面積の平方メートルで表した数値(当該数値が二百を超える場合には、二百とする。)を乗じて得た金額が百五十万円を超えるときは、当該乗じて得た金額)に税率を乗じて得た額を減額する。

(3) In the case where a housing Real Estate Broker acquires land to be used as a site for a residential housing subject to renovation work (limited to those acquired together with said residential property subject to renovation work. Hereinafter in this paragraph referred to as the "site for the residence subject to renovation work"), after said housing site dealer has conducted residential performance improvement renovations on said residential housing subject to renovation work within two years from the date of acquisition of said land for said residential housing subject to renovation work, said residential dwelling subject to renovation work that is specified in Article 9-2 of the Supplementary Provisions of the Order for Enforcement of Local Act (hereinafter in this paragraph referred to as "specified housing performance improvement

renovated house"), when an individual transfers land used for the site of a residential housing subject to renovation works to another individual, and said individual uses said specified residential performance improvement renovated house for one's own residential use, the real estate acquisition tax imposed on said acquisition of said residential land subject to renovation works by said residential land and building transaction business operator shall be imposed only when said acquisition is made by March 31, 2025, shall be reduced by the amount obtained by multiplying 1,500,000 yen (If the amount obtained by dividing the value to be the tax base of real estate acquisition tax for the said residential land subject to renovation work by the numeric value expressed in square meters of the area of the said land (in the case of an apartment house, etc. prescribed in Article 45, paragraph (1), item (v), one part of the house that is independently divided for residential use), multiplied by the numeric value expressed in square meters of twice the floor area of one residential unit (if such number exceeds 200, the number shall be 200) subject to renovation work on the said residential land subject to renovation work exceeds 1,500,000 yen, the amount so multiplied) by the tax rate, only if the said acquisition was made by March 31, 2023.

- 4 第四十八条の二から第四十八条の四までの規定は、前項の場合における不動産取得税について同項の規定の適用があるべき旨の申告、当該不動産取得税額の徴収猶予及びその取消し並びに当該不動産取得税に係る徴収金の還付について準用する。この場合において、第四十八条の二第一項中「前条第一項第一号、第二項第一号又は第三項」とあるのは「附則第五条の五第三項」と、「同条第一項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から二年以内、同条第二項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年以内、同条第三項第一号の規定の適用を受ける土地の取得にあつては当該取得の日から一年六月以内、同項第二号の規定の適用を受ける土地の取得(当該土地の上にある耐震基準不適合既存住宅の取得が第四十八条の四の二第一項の規定に該当することとなつた日前に行われたものに限る。)」にあつては当該土地の取得の日から六月以内」とあるのは「当該取得の日から二年以内」と、「当該土地に」とあるのは「附則第五条の五第三項に規定する改修工事対象住宅用地(第四十八条の四において「改修工事対象住宅用地」という。))に」と、「これら」とあるのは「同項」と、第四十八条の三中「第四十八条第一項第一号、第二項第一号若しくは第三項」とあるのは「附則第五条の五第三項」と、第四十八条の四中「土地」とあるのは「改修工事対象住宅用地」と、「第四十八条第一項第一号、第二項第一号又は第三項」とあるのは「附則第五条の五第三項」と、「これら」とあるのは「同項」と読み替えるものとする。

- (4) The provisions of Articles 48-2 to 48-4 shall apply mutatis mutandis to a declaration to the effect that the provision of the preceding paragraph shall apply to the real estate acquisition tax in the case referred to in the preceding paragraph, grace of collection of the said real estate

acquisition tax amount and rescission thereof, and refund of the collected money pertaining to the said real estate acquisition tax. The term "within one year from the date of acquisition of land to which the provisions of paragraph (1), item (i) of the said Article shall apply, within one year and six months from the date of acquisition of land (limited to those made prior to the date on which the acquisition of an existing dwelling nonconforming to earthquake resistance standards on said land has come to fall under the provision of Article 48-4-2, paragraph (1)) to which the provisions of paragraph (3), item (i) of the said Article shall apply, and within six months from the date of acquisition of land to which the provisions of item (ii) of the said paragraph shall apply" shall be deemed to be replaced with "within two years from the date of acquisition of said land" and "on said land" shall be deemed to be replaced with "within one year from the date of acquisition of the said land. (iii) in Article 48-3, the phrase "Article 48, paragraph (1), item (i), paragraph (2), item (i) or paragraph (3)" shall be deemed to be replaced with "Article 5-5, paragraph (3) of the Supplementary Provisions", the term "land" in Article 48-4 shall be deemed to be replaced with "residential site for renovation work", and the term "Article 48, paragraph (1), item (i) or paragraph (3)" in Article 48-5 shall be deemed to be replaced with "Article 5-5, paragraph (3) of the Supplementary Provisions (limited to those made prior to the date on which the acquisition of an existing dwelling nonconforming to earthquake resistance standards on said land has come to fall under the provision of Article 48-4-2, paragraph (1))". and "Article 48, paragraph (1), item (i), paragraph (2), item (i) or paragraph (3)" in Article 48-4 shall be deemed to be replaced with "Article 5-5, paragraph (3) of the Supplementary Provisions" and "these" with "the same paragraph".

(平二七条例九三・追加、平二九条例三八・平三〇条例六八・平三一条例五二・令元条例四・令三条例五四・令五条例五一・一部改正)

(Addition of Ordinance No. 93 of 2015; partial amendment of Ordinance No. 38 of 2017, Ordinance No. 68 of 2018, Ordinance No. 52 of 2019, Ordinance No. 4 of 2019, Ordinance No. 54 of 2021, Ordinance No. 51 of 2023)

(宅地評価土地の取得に対して課する不動産取得税の特例)

(Special exception to the real estate acquisition tax imposed on the acquisition of residential assessed land)

第六条 宅地評価土地(法附則第十一条の五第一項に規定する宅地評価土地をいう。第三項において同じ。)の取得に対して課する不動産取得税については、当該取得が平成十八年一月一日から令和九年三月三十一日までの間に行われた場合に限り、第四十一条中「又は法附則第十一条」とあるのは、「、法附則第十一条又は法附則第十一条の五」とする。

Article 6 With regard to the real estate acquisition tax imposed on the acquisition of residential assessed land (this refers to residential assessed land as defined in Article 11-5(1) of the

Supplementary Provisions of the Act. The same in paragraph 3), "or Article 11 of the Supplementary Provisions of the Act" in Article 41 shall be replaced with ", Article 11 of the Supplementary Provisions of the Act or Article 11-5 of the Supplementary Provisions of the Act", only where such acquisition was made between 1 January 2006 and 31 March 2027.

- 2 前項の規定の適用がある土地の取得について第四十八条第一項から第三項まで及び前条第三項の規定の適用がある場合におけるこれらの規定の適用については、これらの規定中「価格」とあるのは、「価格の二分の一に相当する額」とする。

- (2) With regard to the application of the provisions of Article 48, paragraphs (1) through (3) and paragraph (3) of the preceding Article to the acquisition of land to which the provisions of the preceding paragraph apply, "price" in these provisions shall be deemed to be replaced with "an amount equivalent to one-half of the price."

- 3 平成十八年四月一日から令和九年三月三十一日までの間において、第四十八条の四の三第一項に規定する被収用不動産等を収用され、又は譲渡した場合において、同項に規定する固定資産課税台帳に登録された価格(当該価格が登録されていない場合には、知事が法第三百八十八条第一項の固定資産評価基準により決定した価格)中に宅地評価土地の価格があるときにおける第四十八条の四の三第一項の規定の適用については、同項中「登録された価格」とあるのは「登録された価格(当該価格のうち附則第六条第一項に規定する宅地評価土地の部分以外の部分の価格に相当する額に当該宅地評価土地の部分の価格の二分の一に相当する額を加算して得た額)」と、「決定した価格」とあるのは「決定した価格(当該価格のうち附則第六条第一項に規定する宅地評価土地の部分以外の部分の価格に相当する額に当該宅地評価土地の部分の価格の二分の一に相当する額を加算して得た額)」とする。

- (3) With regard to the application of the provision of Article 48-4-3, paragraph (1) in the case where expropriated real property, etc. prescribed in Article 48-4-3, paragraph (1) has been expropriated or transferred during the period from April 1, 2006, to March 31, 2027, and the value registered in the fixed asset taxation registry prescribed in the same paragraph (or, if such value is not registered, the value determined by the Governor in accordance with the fixed asset valuation standards set forth in Article 388, paragraph (1) of the Act) is included in the value of residential assessed land, the term "registered value" in the same paragraph shall be deemed to be replaced with "registered value" (which means the value of the portion of such value other than the portion of the residential land evaluation land prescribed in Article 6, paragraph (1) of the Supplementary Provisions, multiplied by the amount equal to the value of the residential land evaluation land) "the amount obtained by adding an amount equivalent to 1/2 of the price of the portion of the residential land evaluation land concerned to the amount equivalent to the price of the portion of the residential land evaluation land concerned" and "the determined price" to "the determined price (the amount obtained by adding an amount equivalent to the price of the portion

of the residential land evaluation land concerned to the amount equivalent to the price of the portion of the residential land evaluation land concerned other than the portion of the residential land evaluation land concerned provided in Article 6, paragraph (1) of the Supplementary Provisions of said price)".

(平六条例八二・全改、平八条例九〇・平九条例五二・平一二条例一四六・平一五条例九八・平一八条例九四・平二一条例五八・平二四条例九二・平二六条例九六・平二七条例九三・平三〇条例六八・令元条例四・令三条例五四・令六条例九四・一部改正)

(Totally amendment of Ordinance No. 82 of 1994; partial amendment of Ordinance No. 90 of 1996, Ordinance No. 52 of 1997, Ordinance No. 146 of 2000, Ordinance No. 98 of 2003, Ordinance No. 94 of 2006, Ordinance No. 58 of 2009, Ordinance No. 92 of 2012, Ordinance No. 96 of 2014, Ordinance No. 93 of 2015, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 54 of 2021, Ordinance No. 94 of 2024)

(業務核都市における中核的民間施設の取得に対する不動産取得税の不均一課税)

(Non-uniform real estate acquisition tax on the acquisition of core private facilities in business core cities)

第六条の二 多極分散型国土形成促進法(昭和六十三年法律第八十三号。以下この項において「多極法」という。)第二十二條第三項第三号に規定する業務施設集積地区において、同法第二十六條に規定する同意基本構想(地方分権の推進を図るための関係法律の整備等に関する法律(平成十一年法律第八十七号)第九十條の規定による改正前の多極分散型国土形成促進法(以下この項において「旧多極法」という。)第二十四條第一項の規定による承認又は多極法第二十四條第一項の規定による同意(旧多極法第二十五條第一項の規定による承認又は多極法第二十五條第一項の規定による同意を含む。))を受けたもの又は得たものに限る。以下この項において同じ。)に従つて整備される同法第二十二條第三項第四号に規定する中核的民間施設(以下この条及び附則第二十一條において「中核的民間施設」という。)の用に供する家屋のうち規則で定めるものを新築した者で規則で定めるものの当該家屋の取得に対して課する不動産取得税の税率は、当該取得が旧多極法第二十四條第三項又は多極法第二十四條第三項(旧多極法第二十五條第二項又は多極法第二十五條第二項において準用する場合を含む。)の規定による同意基本構想の公表の日(以下「公表日」という。)から八年を経過する日までの間に行われたときに限り、第四十二條及び附則第五條の三第一項の規定にかかわらず、百分の二とする。

Article 6-2 A person who has newly built, in a business facility concentration district prescribed in Article 22, paragraph (3), item (iii) of the Act on the Promotion of Multipolar and Diversified National Land Formation (Act No. 83 of 1988. Hereinafter in this paragraph referred to as 'multipolar law'), a house to be used for a core private facility (hereinafter referred to as 'core private facilities' in this Article and Article 21 of the Supplementary Provisions) prescribed in

Article 22, paragraph (3), item (iv) of the said Act which is developed in accordance with the agreed basic concept (limited to those that have received or obtained approval (including approval under Article 25, paragraph (1) of the former Multipolar Act or consent under Article 25, paragraph (1) of the Multipolar Act) under Article 24, paragraph (1) of the Act on the Promotion of Multipolar and Diversified National Land Formation (hereinafter in this paragraph referred to as 'multipolar law') prior to the amendment under Article 90 of the Act on Arrangement of Relevant Acts for Promotion of Decentralization of Authority (Act No. 87 of 1989) or consent under Article 24, paragraph (1) of the Multipolar Act). The same shall apply hereinafter in this paragraph) prescribed in Article 26 of the said Act, as specified by rules. Notwithstanding the provisions of Article 42 and Article 5-3, paragraph (1) of the Supplementary Provisions, only if such acquisition takes place during the period until the day on which eight years have elapsed from the date of publication ("Date of publication") of the agreed basic concept under Article 24, paragraph (3) of the former Multipolar Act or Article 24, paragraph (3) (including as applied mutatis mutandis under Article 25, paragraph (2) of the former Multipolar Act or Article 25, paragraph (2) of the Multipolar Act) of the Multipolar Act, it shall be 2/100.

- 2 中核的民間施設の用に供する家屋又は構築物のうち規則で定めるものを新築した者で規則で定めるものの当該家屋又は構築物の敷地の用に供する土地の取得に対して課する不動産取得税の税率は、当該取得が公表日から八年を経過する日までの間に行われたときに限り、第四十二条及び附則第五条の三第一項の規定にかかわらず、百分の二とする。

- (2) The real estate acquisition tax rate to be imposed on a person who has newly constructed a house or structure to be used for a core private facility, which is specified by rules, for the acquisition of land to be used as the site of the said house or structure shall be two percent, notwithstanding the provisions of Article 42 and Article 5-3, paragraph (1) of the Supplementary Provisions, only when the said acquisition is made during the period from the date of publication until the day on which eight years have elapsed. Notwithstanding the provisions of Article 42 and Article 5-3, paragraph (1) of the Supplementary Provisions, the tax rate shall be 2/100.

(平八条例九三・全改、平一四条例一一〇・平一五条例九八・一部改正)

(Totally amendment of Ordinance No. 93 of 1996; partial amendment of Ordinance No. 110 of 2002, Ordinance No. 98 of 2003)

(不動産の価格の決定の特例)

(Special provisions for determination of the value of real estate)

第六条の二の二 第四十八条の四の三第一項の規定により知事が不動産の価格を決定する場合において、当該不動産が法附則第十七条の二第一項又は第二項の規定の適用を受ける土地であるときにおける第四十八条の四の三第一項又は附則第六条第三項の規定の適用については、これらの規定中「固定資産評価基準」とあるのは、「固定資産評価基準

及び法附則第十七条の二第一項に規定する修正基準」と読み替えるものとする。

Article 6-2-2 With regard to the application of the provisions of Article 48-4-3, paragraph (1) or Article 6, paragraph (3) of the Supplementary Provisions in the case where the Governor determines the value of real estate pursuant to the provisions of Article 48-4-3, paragraph (1) and said real property is land to which the provisions of Article 17-2, paragraph (1) or (2) of the Supplementary Provisions of the Act apply, in these provisions In these regulations, the term "fixed asset valuation standards" shall be replaced by "fixed asset valuation standards and the revised standards provided for in Article 17-2(1) of the Supplementary Provisions of the Act".
(平九条例五二・追加、平二六条例九六・平二九条例三八・一部改正)

(Addition of Ordinance No. 52 of 1997; partial amendment of Ordinance No. 96 of 2014, Ordinance No. 38 of 2017)

(東日本大震災による被災家屋の代替家屋等の取得に係る不動産取得税の特例)

(Special provision for real estate acquisition tax on the acquisition of replacement houses, etc. for houses damaged by the Great East Japan Earthquake)

第六条の二の三 法附則第五十一条第一項に規定する代替家屋、同条第二項に規定する代替家屋の敷地の用に供する土地で従前の土地に代わるものと知事が認める土地若しくは同条第三項に規定する被災農用地に代わるものと知事が認める農用地の取得が平成二十三年三月十一日から令和八年三月三十一日までの間に行われたとき、又は同条第四項に規定する代替家屋、同条第五項に規定する代替家屋の敷地の用に供する土地で対象土地に代わるものと知事が認める土地若しくは同条第六項に規定する対象区域内農用地に代わるものと知事が認める農用地の取得が同条第四項に規定する居住困難区域を指定する旨の公示があつた日から当該居住困難区域の指定を解除する旨の公示があつた日から起算して三月(代替家屋が同日後に新築されたものであるときは、当該代替家屋の取得にあつては、一年)を経過する日までの間に行われたときに限り、当該取得に対して課する不動産取得税については、第四十一条中「又は法附則第十一条」とあるのは、「、法附則第十一条又は法附則第五十一条」とする。

Article 6-2-3 When the acquisition of a replacement house prescribed in Article 51, paragraph (1) of the Supplementary Provisions of the Act, land used for the site of a replacement house prescribed in paragraph (2) of the same article which is recognized by the Governor as replacing the previous land, or agricultural land recognized by the Governor as replacing the damaged agricultural land prescribed in paragraph (3) of the same article has been made between March 11, 2011 and March 31, 2026, or Where the acquisition of a replacement house as provided for in paragraph (4) of this Article, land used for the site of a replacement house as provided for in paragraph (5) of this Article which is recognized by the Governor as replacing the subject land, or agricultural land recognized by the Governor as replacing agricultural land in the subject area as provided for in paragraph (6) of this Article, has been made within three months from the date

of public notice designating a hard-to-residence zone as provided for in paragraph (4) of the said Article to the date on which three months (one year in the case of the acquisition of a replacement house if the replacement house was newly built after said date) have passed from the date of public notice of the cancellation of the said designation of the said hard-to-residence zone, with regard to the real estate acquisition tax to be imposed, the term "or Article 11 of the Supplementary Provisions of the Act" in Article 41 shall be deemed to be replaced with ", Article 11 of the Supplementary Provisions of the Act or Article 51 of the Supplementary Provisions of the Act".

- 2 前項の規定の適用がある場合における附則第六条第一項の規定の適用については、同項中「又は法附則第十一条」とあるのは「、法附則第十一条又は法附則第五十一条」と、「又は法附則第十一条の五」とあるのは「、法附則第十一条の五又は法附則第五十一条」とする。

- (2) With regard to the application of the provision of Article 6, paragraph (1) of the Supplementary Provisions in the case where the provision of the preceding paragraph applies, the term "or Article 11 of the Supplementary Provisions of the Act" in the same paragraph shall be deemed to be replaced with "Article 11 or Article 51 of the Supplementary Provisions of the Act" and "or Article 11-5 of the Supplementary Provisions of the Act" with "or Article 11-5 of the Supplementary Provisions of the Act".

(平二三条例六〇・追加、平二三条例七一・平二四条例二三・平二四条例九二・令元条例四・令三条例五四・一部改正)

(Addition of Ordinance No. 60 of 2011; partial amendment of Ordinance No. 71 of 2011, Ordinance No. 23 of 2012, Ordinance No. 92 of 2012, Ordinance No.4 of 2019, Ordinance No. 54 of 2021)

(自動車税の環境性能割の賦課徴収の特例)

(Special provisions for the assessment and collection of the motor vehicle tax (environmental excite))

第六条の二の四 知事は、当分の間、納付すべき環境性能割の額について不足額があることを第七十二条第一項に規定する納期限後において知つた場合において、当該事実が生じた原因が、国土交通大臣の認定等(法附則第十二条の二の十一第一項に規定する国土交通大臣の認定等をいう。以下この項において同じ。)の申請をした者が偽りその他不正の手段(当該申請をした者に当該申請に必要な情報を直接又は間接に提供した者の偽りその他不正の手段を含む。)により国土交通大臣の認定等を受けたことを事由として国土交通大臣が当該国土交通大臣の認定等を取り消したことによるものであるときは、当該申請をした者又はその一般承継人を当該不足額に係る自動車について第七十二条第一項に規定する申告書を提出すべき当該自動車の取得者とみなして、環境性能割に関する規定を適用する。

Article 6-2-4 In the event that the Governor finds out after the due date of payment stipulated in Article 72, Paragraph (1) that there is a shortfall in the amount of the environmental excite to be paid for the time being, and that the said fact occurred because, when the Minister of Land, Infrastructure, Transport and Tourism cancels their approval etc. (This refers to the approval, etc. of the Minister of Land, Infrastructure, Transport and Tourism provided for in Article 12-2-11, paragraph (1) of the Supplementary Provisions of the Act. Hereinafter the same in this paragraph), on the grounds that the person who applied for the approval etc. of the Minister of Land, Infrastructure, Transport and Tourism has obtained the approval etc. by false or other fraudulent means (including through deception or other dishonest means by a person who has directly or indirectly provided the person making such application with the information required for such application), the provisions concerning environmental excite shall apply, deeming the person who made the said application or his general successor as the person who acquired the said vehicle who should submit a declaration prescribed in Article 72 paragraph (1) in respect of the vehicle pertaining to the said shortage. The provisions concerning the environmental excite shall apply.

2 前項の規定の適用がある場合における法第百六十八条第二項の規定による決定により納付すべき環境性能割の額は、前項の不足額に、これに百分の三十五の割合を乗じて計算した金額を加算した金額とする。

(2) In the case where the provision of the preceding paragraph applies, the amount of the motor vehicle tax (environmental excite) fee to be paid by a decision pursuant to the provision of Article 168, paragraph (2) of the Act shall be the amount obtained by adding the amount calculated by multiplying the deficiency set forth in the preceding paragraph by the 35/100 thereof.

(令元条例四・追加、令五条例五五・一部改正)

(Addition of Ordinance No. 4 of 2019, partial amendment of Ordinance No. 55 of 2023)

(自動車税の環境性能割の税率の特例)

(Exception to the tax rate for the motor vehicle tax (environmental excite))

第六条の三 営業用の自動車に対する第七十条の規定の適用については、当分の間、同条第一号中「百分の一」とあるのは「百分の〇・五」と、同条第二号中「百分の二」とあるのは「百分の一」と、同条第三号中「百分の三」とあるのは「百分の二」とする。

Article 6-3 With respect to the application of the provisions of Article 70 to commercial motor vehicles, for the time being, the term "1/100" in item (i) of the same Article shall be read as "0.5/100", the term "2/100" in item (ii) of the same Article shall be read as "1/100" and the term "3/100" in item (iii) of the same Article shall be read as "2/100".

(平二八条例八二・全改、令元条例四・令二条例六四・令三条例五四・令五条例

五五・一部改正)

(Totally amendment of Ordinance No. 82 of 2016; partial amendment of Ordinance No. 4 of 2019, Ordinance No. 64 of 2020, Ordinance No. 54 of 2021, Ordinance No. 55 of 2023)

(電気自動車及び充電機能付電力併用自動車に対する自動車税の種別割の課税免除)

(Exemption of electric vehicles and electric vehicles with recharging functions from motor vehicle tax (category base))

第六条の四 次に掲げる自動車で平成二十一年四月一日から令和八年三月三十一日までの間に初めて新規登録(以下この条及び次条において「初回新規登録」という。)を受けたものに対しては、当該自動車に対して新たに種別割が課されるべき年度から当該初回新規登録を受けた日から起算して五年を経過した日の属する年度までの各年度分の種別割に限り、第六十五条の規定にかかわらず、これを課さない。

Article 6-4 Notwithstanding the provisions of Article 65, the following motor vehicles, which were newly registered for the first time between April 1, 2009 and March 31, 2026, shall not be subject to a category base for each fiscal year from the fiscal year in which a new category base is to be imposed on the vehicle concerned to the fiscal year in which five years have passed since the date of such first new registration (hereinafter referred to as 'initial new registration' in this Article and the following Article).

一 電気自動車

(i) Electric vehicles

二 充電機能付電力併用自動車(法第百四十九条第一項第三号に規定する充電機能付電力併用自動車をいう。次条において同じ。)

(ii) Electric power combined cycle vehicles with a charging function (meaning electric power combined cycle vehicles with a charging function as prescribed in item (iii) of paragraph 1 of Article 149 of the Act. The same in the following Article)

2 前項の規定の適用がある場合における第八十二条の規定の適用については、同条第一項第二号中「第六十七条及び第六十八条」とあるのは「第六十七条、第六十八条又は附則第六条の四第一項」とする。

(2) With regard to the application of the provision of Article 82 in the case where the provision of the preceding paragraph applies, “Article 67 and Article 68” in item (ii) of paragraph (1) of the same Article shall be read as “Article 67, Article 68 or Article 6-4 paragraph (1) of the Supplementary Provisions.

(平二一条例一九・追加、平二一条例五八・平二二条例七二・平二四条例九二・平二六条例二八・平二六条例九六・平二六条例一〇一・平二七条例二〇・平二八条例一八・平二八条例七九・平三一条例五二・平二八条例八二(平三一条例五二)・令元条例四・令三条例九・一部改正)

(Addition of Ordinance No. 19 of 2009; partial amendment of Ordinance No. 58 of 2009, Ordinance No. 72 of 2010, Ordinance No. 92 of 2012, Ordinance No. 28 of 2014, Ordinance No. 96 of 2014, Ordinance No. 101 of 2014, Ordinance No. 20 of 2015, Ordinance No.18 of 2016, Ordinance No. 79 of 2016, Ordinance No. 52 of 2019; Ordinance No. 82 of 2016 (Ordinance No. 52 of 2019), Ordinance No.4 of 2019, Ordinance No. 9 of 2021)

(自動車税の種別割の税率の特例)

(Special exception to the tax rate for the motor vehicle tax (category base))

第七条 次の各号に掲げる自動車(電気自動車、天然ガス自動車(法第百四十九条第一項第二号に規定する天然ガス自動車をいう。次項第二号及び次条第三項において同じ。)、メタノール自動車(専らメタノールを内燃機関の燃料として用いる自動車で地方税法施行規則附則第五条第一項で定めるものをいう。次条第三項において同じ。)、混合メタノール自動車(メタノールとメタノール以外のものとの混合物で地方税法施行規則附則第五条第二項で定めるものを内燃機関の燃料として用いる自動車で同条第一項で定めるものをいう。次条第三項において同じ。))及びガソリンを内燃機関の燃料として用いる電力併用自動車(法第百四十九条第一項第三号に規定する電力併用自動車をいう。次条第三項において同じ。))並びに自家用の乗用車(三輪の小型自動車であるものを除く。同条において同じ。)、バス(一般乗合用バス及びスクールバスに限る。))及び被けん引自動車を除く。)に対する当該各号に定める年度以後の年度分の種別割に係る第七十七条第一項及び第二項の規定の適用については、次の表の上欄に掲げる同条の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句とする。

Article 7 With regard to the application of the provisions of Article 77 paragraphs (1) and (2)

pertaining to category base for vehicles (Excluding electric vehicles, natural gas vehicles (natural gas vehicles as defined in Article 149, paragraph (1), item (ii) of the Act. Hereinafter the same in this Article and paragraph 3 of the following Article), methanol vehicles (motor vehicles exclusively using methanol as fuel for internal combustion engines, which are specified in Article 5, paragraph (1) of the Supplementary Provisions on the Ordinance for Enforcement of the Local Tax Act. The same in item (ii) of the following paragraph and paragraph 3 of the following Article), mixed methanol vehicles (motor vehicles that use as fuel for their internal combustion engines a mixture of methanol and something other than methanol, as specified in Paragraph 2 of Article 5 of the Supplementary Provisions on the Ordinance for Enforcement of the Local Tax Act., which is specified in Paragraph 1 of the same Article. The same in paragraph 3 of the following Article) and electric power combination vehicles using petrol as fuel for the internal combustion engine (this refers to electric power combined vehicles as defined in Article 149, paragraph (1), item (iii) of the Act. The same in paragraph (3) of the following Article), as well as private passenger cars (except those which are three-wheeled small motor vehicles.

Hereinafter the same in the same Article), buses (limited to general passenger buses and school buses) and except for motor vehicles under tow) and motor vehicles under tow) listed in the following items for the years after the year specified in each of those items, the words and phrases listed in the middle column of the same table in the provisions of the same Article in the upper column of the following table shall respectively be the words and phrases listed in the lower column of the same table.

- 一 ガソリン自動車(法第百四十九条第一項第四号に規定するガソリン自動車をいう。次項第四号及び第三項第一号において同じ。)又は石油ガス自動車(同条第一項第五号に規定する石油ガス自動車をいう。次項第五号及び第三項第二号において同じ。)で平成二十五年三月三十一日までに初回新規登録を受けたもの 初回新規登録を受けた日から起算して十四年を経過した日の属する年度

(i) The petrol (gasoline vehicles as defined in Article 149, paragraph (1), item (iv) of the Act.

The same in item (iv) of the following paragraph and paragraph (3), item (i) or petroleum gas vehicles (this refers to oil and gas vehicles as defined in paragraph (1), item (v) of the same Article. The same in item (v) of the following paragraph and paragraph (3), item (ii)) that were first newly registered by 31 March 2013: the year that includes the date on which 14 years have elapsed since the date of first new registration.

- 二 軽油自動車(法第百四十九条第一項第六号に規定する軽油自動車をいう。次項第六号及び第三項第三号において同じ。)その他の前号に掲げる自動車以外の自動車で平成二十七年三月三十一日までに初回新規登録を受けたもの 初回新規登録を受けた日から起算して十二年を経過した日の属する年度

(ii) Light-oil motor vehicles (refers to light oil vehicles as defined in Article 149, paragraph (1), item (vi) of the Act. The same in item (vi) of the following paragraph and paragraph (3), item (iii)) and other motor vehicles other than those listed in the preceding item, which were first newly registered by 31 March 2015. The year that includes the day on which twelve years have elapsed since the day on which they were first newly registered.

第一項第一号イ Paragraph (1), item (i)(a)	七千五百円 7,500 yen	八千六百円 8,600 yen
	八千五百円 8,500 yen	九千七百元 9,700 yen
	九千五百円 9,500 yen	一万九百元 10,900 yen
	一万三千八百円 13,800 yen	一万五千八百円 15,800 yen
	一万五千七百円	一万八千円

	15,700 yen	18,000 yen
	一万七千九百円	二万五百円
	17,900 yen	20,500 yen
	二万五百円	二万三千五百円
	20,500 yen	23,500 yen
	二万三千六百円	二万七千百円
	23,600 yen	27,100 yen
第一項第二号イ Paragraph (1), item (ii)(a)	二万七千二百円	三万一千二百円
	27,200 yen	31,200 yen
	四万七百円	四万六千八百円
	40,700 yen	46,800 yen
	六千五百円	七千百円
	6,500 yen	7,100 yen
	九千円	九千九百円
	9,000 yen	9,900 yen
	一万二千円	一万三千二百円
	12,000 yen	13,200 yen
第一項第二号ロ Paragraph (1), item (ii)(b)	一万五千円	一万六千五百円
	15,000 yen	16,500 yen
	一万八千五百円	二万三百円
	18,500 yen	20,300 yen
	二万二千円	二万四千二百円
	22,000 yen	24,200 yen
	二万五千五百円	二万八千円
	25,500 yen	28,000 yen
	二万九千五百円	三万二千四百円
	29,500 yen	32,400 yen
	四千七百円	五千百円
	4,700 yen	5,100 yen
	八千円	八千八百円
	8,000 yen	8,800 yen
	一万一千五百円	一万二千六百円
	11,500 yen	12,600 yen
	一万六千円	一万七千六百円
	16,000 yen	17,600 yen

	二万五百円 20,500 yen	二万二千五百円 22,500 yen
	二万五千五百円 25,500 yen	二万八千円 28,000 yen
	三万円 30,000 yen	三万三千円 33,000 yen
	三万五千円 35,000 yen	三万八千五百円 38,500 yen
	四万五百円 40,500 yen	四万四千五百円 44,500 yen
	六千三百円 6,300 yen	六千九百円 6,900 yen
第一項第二号ハ(1) Paragraph (1), item (ii)(c)(1)	七千五百円 7,500 yen	八千二百円 8,200 yen
	一万五千百円 15,100 yen	一万六千六百円 16,600 yen
第一項第二号ハ(2) Paragraph (1), item (ii)(c)(2)	一万二百円 10,200 yen	一万一千二百円 11,200 yen
	二万六百元 20,600 yen	二万二千六百元 22,600 yen
第一項第三号イ(1) Paragraph (1), item (iii)(a)(1)	一万四千五百円 14,500 yen	一万五千九百円 15,900 yen
	一万七千五百円 17,500 yen	一万九千二百円 19,200 yen
第一項第三号イ(2) Paragraph (1), item (iii)(a)(2)	二万六千五百円 26,500 yen	二万九千百円 29,100 yen
	三万二千円 32,000 yen	三万五千二百円 35,200 yen
	三万八千円 38,000 yen	四万一千八百円 41,800 yen
	四万四千円 44,000 yen	四万八千四百円 48,400 yen
	五万五百円 50,500 yen	五万五千五百円 55,500 yen
	五万七千円	六万二千七百円

	57,000 yen	62,700 yen
	六万四千円	七万四百円
	64,000 yen	70,400 yen
第一項第三号ロ Paragraph (1), item (iii)(b)	三万三千円	三万六千三百円
	33,000 yen	36,300 yen
	四万一千円	四万五千百円
	41,000 yen	45,100 yen
	四万九千円	五万三千九百円
	49,000 yen	53,900 yen
	五万七千円	六万二千七百円
	57,000 yen	62,700 yen
第一項第四号 Paragraph (1), item (iv)	六万五千五百円	七万二千円
	65,500 yen	72,000 yen
	七万四千円	八万一千四百円
	74,000 yen	81,400 yen
第二項第一号 Paragraph (2), item (i)	八万三千円	九万一千三百円
	83,000 yen	91,300 yen
	四千五百円	五千百円
	4,500 yen	5,100 yen
第二項第二号 Paragraph (2), item (ii)	六千円	六千九百円
	6,000 yen	6,900 yen
	三千七百円	四千百円
	3,700 yen	4,100 yen
第二項第二号 Paragraph (2), item (ii)	四千七百円	五千二百円
	4,700 yen	5,200 yen
	六千三百円	六千九百円
	6,300 yen	6,900 yen
第二項第二号 Paragraph (2), item (ii)	五千二百円	五千七百円
	5,200 yen	5,700 yen
	六千三百円	六千九百円
	6,300 yen	6,900 yen
第二項第二号 Paragraph (2), item (ii)	八千円	八千八百円
	8,000 yen	8,800 yen

- 2 次に掲げる自動車(前条第一項の規定の適用を受ける自動車を除く。)に対する第七十七条第一項及び第二項の規定の適用については、当該自動車が令和四年四月一日から令

和八年三月三十一日までの間に初回新規登録を受けた場合には、当該初回新規登録を受けた日の属する年度の翌年度分の種別割に限り、次の表の上欄に掲げる同条の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句とする。

- 2 With regard to the application of the provisions of Article 77, paragraphs (1) and (2) to the following motor vehicles (except motor vehicles to which the provisions of paragraph 1 of the preceding Article apply), where the motor vehicle concerned was first newly registered between 1 April 2022 and 31 March 2026, the words and phrases listed in the middle column of the following table in the provisions of the same Article in the upper column of the same table shall respectively be those listed in the lower column of the same table, limited to the type-specific rate for the year following the year that includes the date of the first register.

一 電気自動車

(i) Electric vehicles

- 二 天然ガス自動車のうち、道路運送車両法第四十一条第一項の規定により平成三十年十月一日以降に適用されるべきものとして定められた排出ガス保安基準(法第百四十九条第一項第二号イに規定する排出ガス保安基準をいう。)で地方税法施行規則附則第五条の二第一項で定めるものに適合するもの又は平成二十一年天然ガス車基準(同号ロに規定する平成二十一年天然ガス車基準をいう。以下この号において同じ。)に適合し、かつ、窒素酸化物の排出量が平成二十一年天然ガス車基準に定める窒素酸化物の値の十分の九を超えないもので地方税法施行規則附則第五条の二第二項で定めるもの

- (ii) Natural gas vehicles that comply with the emission safety standards specified as being applicable on or after 1 October 2008 pursuant to Article 41, paragraph (1) of the Road Vehicles Act (meaning the emission safety standards prescribed in Article 149, paragraph (1), item (ii)(a) of the Act) and specified in Article 5-2, paragraph (1) of the Supplementary Provisions on Ordinance for Enforcement of the Local Tax Act or that comply with the 2011 Natural Gas Vehicle Standards and whose nitrogen oxide emissions do not exceed 9/10 of the nitrogen oxide value specified in the 2011 Natural Gas Vehicle Standards (This refers to the 2009 natural gas vehicle standards prescribed in (b) of the same item of the Supplementary Provisions of the Act. Hereinafter the same in this item) and specified in Article 5-2. Item (ii) of the Supplementary Provisions on the Ordinance for Enforcement of the Local Tax Act.

三 充電機能付電力併用自動車

(iii) Electric power combined cycle vehicles with recharging function

- 四 ガソリン自動車(営業用の乗用車に限る。)のうち、窒素酸化物の排出量が平成三十年ガソリン軽中量車基準(法第百四十九条第一項第四号イ(1)(i)に規定する平成三十年ガソリン軽中量車基準をいう。次項第一号において同じ。)に定める窒素酸化物の値の二分の一を超えないもの又は窒素酸化物の排出量が平成十七年ガソリン軽中量車基

準(同条第一項第四号イ(1)(ii)に規定する平成十七年ガソリン軽中量車基準をいう。次項第一号において同じ。)に定める窒素酸化物の値の四分の一を超えないものであつて、エネルギー消費効率(エネルギーの使用の合理化及び非化石エネルギーへの転換等に関する法律(昭和五十四年法律第四十九号)第一百五十一条第一号イに規定するエネルギー消費効率をいう。以下この項及び次項において同じ。)が令和十二年度基準エネルギー消費効率(法第一百四十九条第一項第四号イ(2)に規定する令和十二年度基準エネルギー消費効率をいう。以下この項及び次項において同じ。)に百分の九十を乗じて得た数値以上かつ令和二年度基準エネルギー消費効率(同号イ(3)に規定する令和二年度基準エネルギー消費効率をいう。以下この項及び次項において同じ。)以上のもので地方税法施行規則附則第五条の二第三項で定めるもの

(iv) Among petrol vehicles (limited to commercial vehicles), those whose emissions of nitrogen oxides do not exceed one half of the value of nitrogen oxides specified in the 2008 standards (this refers to the 2008 gasoline light and medium-weight vehicle standards prescribed in Article 149, paragraph (1), item (iv)(a)(1)(i) of the Act. The same in item (i) of the following paragraph) for gasoline light and medium-weight vehicles or whose emissions of nitrogen oxides do not exceed one quarter of the value of nitrogen oxides specified in the 2005 standards (This refers to the 2005 gasoline light and medium-weight vehicle standards as specified in the same Article, paragraph (1), item (iv) subparagraph (a)(1)(ii) of the same item. The same in item (i) of the following paragraph) for gasoline light and medium-weight vehicles, and whose energy consumption efficiency (this refers to the energy efficiency prescribed in Article 151, item (i)(a) of the Act on the Rational Use of Energy and Transition to the Non-Fossil Energy (Act No. 49 of 1979. The same hereinafter in this paragraph and following paragraph) is not less than FY 2000 standard energy consumption efficiency (this refers to FY 2000 standard energy consumption efficiency prescribed in Article 149, paragraph (1), item (iv)(a)(2). The same in this paragraph and following paragraph) multiplied by 90/100 and not less than FY2020 standard energy consumption efficiency (this refers to the FY2020 standard energy consumption efficiency prescribed in item (a)(3) of the same item, The same in this paragraph and following paragraph) as well, as specified in Article 5-2, paragraph (3) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act.

五 石油ガス自動車(営業用の乗用車に限る。)のうち、窒素酸化物の排出量が平成三十年石油ガス軽中量車基準(法第一百四十九条第一項第五号イ(1)(i)に規定する平成三十年石油ガス軽中量車基準をいう。次項第二号において同じ。)に定める窒素酸化物の値の四分の一を超えないものであつて、エネルギー消費効率が令和十二年度基準エネルギー消費効率に百分の九十を乗じて得た数値以上かつ令和二年度基準エネルギー消費効率以上のもので地方税法施行規則附則第五条の二第四項で定めるもの

(v) Oil gas vehicles (limited to commercial vehicles) whose emissions of nitrogen oxides do not exceed one half of the value of nitrogen oxides specified in the 2008 Oil Gas Light and Medium-weight Vehicle Standards (This refers to the 2008 Oil Gas Light and Medium-weight Vehicle Standard as set out in Article 149, paragraph (1), item (v)(a)(1)(i) of the Act. The same in item (ii) of the following paragraph) or whose emissions of nitrogen oxides do not exceed one quarter of the value of nitrogen oxides specified in the 2005 Oil Gas Light and Medium-weight Vehicle Standards (this refers to the 2005 Oil Gas Light and Medium-weight Vehicle Standard as defined in the same Article, paragraph 1), item (v), subparagraph (a)(1)(ii). , as specified in Article 5-2. paragraph (4) of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act.

六 軽油自動車(営業用の乗用車に限る。)のうち、平成三十一年軽油軽中量車基準(法第四十九条第一項第六号イ(1)に規定する平成三十一年軽油軽中量車基準をいう。次項第三号において同じ。)又は平成二十一年軽油軽中量車基準(同条第一項第六号イ(1)に規定する平成二十一年軽油軽中量車基準をいう。次項第三号において同じ。)に適合するものであつて、エネルギー消費効率が令和十二年度基準エネルギー消費効率に百分の九十を乗じて得た数値以上かつ令和二年度基準エネルギー消費効率以上のもので地方税法施行規則附則第五条の二第五項で定めるもの

(vi) Among Light-oil vehicles (limited to passenger cars for business use), which conform to the 2018 Light-oil Medium-weight Vehicle Standards (meaning the 2018 Light-oil Medium-weight Vehicle Standards prescribed in Article 149, paragraph (1), item (vi)(a)(1). The same applies in item (iii) of the following paragraph) or 2009 Light-oil Medium-weight Vehicle Standards (meaning the 2009 Light-oil Medium-weight Vehicle Standards prescribed in the same Article, paragraph (1), item (vi)(a)(1). The same applies in item (iii) of the following paragraph) and whose energy consumption efficiency is equal to or more than the value obtained by multiplying the standard energy consumption efficiency for FY 2000 by 90/100 and the standard energy consumption efficiency for FY 2020, and which are specified in Article 5-2, paragraph (5) of Supplementary Provisions of Ordinance for Enforcement of the Local Tax Act

第一項第一号イ Paragraph (1), item (i)(a)	七千五百円 7,500 yen	二千円 2,000 yen
	八千五百円 8,500 yen	二千五百円 2,500 yen
	九千五百円 9,500 yen	二千五百円 2,500 yen
	一万三千八百円	三千五百円

	13,800 yen	3,500 yen
	一万五千七百円	四千円
	15,700 yen	4,000 yen
	一万七千九百円	四千五百円
	17,900 yen	4,500 yen
	二万五百円	五千五百円
	20,500 yen	5,500 yen
	二万三千六百円	六千円
第一項第一号ロ Paragraph (1), item (i)(b)	23,600 yen	6,000 yen
	二万七千二百円	七千円
	27,200 yen	7,000 yen
	四万七百円	一万五百円
	40,700 yen	10,500 yen
	二万五千円	六千五百円
	25,000 yen	6,500 yen
	三万五百円	八千円
	30,500 yen	8,000 yen
	三万六千円	九千円
	36,000 yen	9,000 yen
	四万三千五百円	一万一千円
	43,500 yen	11,000 yen
	五万円	一万二千五百円
	50,000 yen	12,500 yen
	五万七千円	一万四千五百円
	57,000 yen	14,500 yen
	六万五千五百円	一万六千五百円
	65,500 yen	16,500 yen
	七万五千五百円	一万九千円
	75,500 yen	19,000 yen
	八万七千円	二万二千円
	87,000 yen	22,000 yen
	十一万円	二万七千五百円
	110,000 yen	27,500 yen
第一項第二号イ Paragraph (1), item (ii)(b)	六千五百円	二千円
	6,500 yen	2,000 yen

	九千円 9,000 yen	二千五百円 2,500 yen
	一万二千円 12,000 yen	三千円 3,000 yen
	一万五千円 15,000 yen	四千円 4,000 yen
	一万八千五百円 18,500 yen	五千円 5,000 yen
	二万二千円 22,000 yen	五千五百円 5,500 yen
	二万五千五百円 25,500 yen	六千五百円 6,500 yen
	二万九千五百円 29,500 yen	七千五百円 7,500 yen
	四千七百円 4,700 yen	千二百円 1,200 yen
第一項第二号ロ Paragraph (1), item (ii)(b)	八千円 8,000 yen	二千円 2,000 yen
	一万一千五百円 11,500 yen	三千円 3,000 yen
	一万六千円 16,000 yen	四千円 4,000 yen
	二万五百円 20,500 yen	五千五百円 5,500 yen
	二万五千五百円 25,500 yen	六千五百円 6,500 yen
	三万円 30,000 yen	七千五百円 7,500 yen
	三万五千円 35,000 yen	九千円 9,000 yen
	四万五百円 40,500 yen	一万五百円 10,500 yen
	六千三百円 6,300 yen	千六百元 1,600 yen
第一項第二号ハ(1)	七千五百円	二千円

Paragraph (1), item (ii)(c)(1)	7,500 yen	2,000 yen
	一万五千百円	四千円
	15,100 yen	4,000 yen
第一項第二号ハ(2) Paragraph (1), item (ii)(c)(2)	一万二百円	三千円
	10,200 yen	3,000 yen
	二万六百円	五千五百円
第一項第三号イ(1) Paragraph (1), item (iii)(a)(1)	20,600 yen	5,500 yen
	一万二千円	三千円
	12,000 yen	3,000 yen
	一万四千五百円	四千円
	14,500 yen	4,000 yen
	一万七千五百円	四千五百円
	17,500 yen	4,500 yen
	二万円	五千円
第一項第三号イ(2) Paragraph (1), item (iii)(a)(2)	20,000 yen	5,000 yen
	二万二千五百円	六千円
	22,500 yen	6,000 yen
	二万五千五百円	六千五百円
	25,500 yen	6,500 yen
	二万九千円	七千五百円
	29,000 yen	7,500 yen
	二万六千五百円	七千円
	26,500 yen	7,000 yen
	三万二千円	八千円
	32,000 yen	8,000 yen
	三万八千円	九千五百円
	38,000 yen	9,500 yen
	四万四千円	一万一千円
	44,000 yen	11,000 yen
	五万五百円	一万三千円
	50,500 yen	13,000 yen
	五万七千円	一万四千五百円
	57,000 yen	14,500 yen
	六万四千円	一万六千円
	64,000 yen	16,000 yen

第一項第三号ロ Paragraph (1), item (iii)(b)	三万三千円 33,000 yen	八千五百円 8,500 yen
	四万一千円 41,000 yen	一万五百円 10,500 yen
	四万九千円 49,000 yen	一万二千五百円 12,500 yen
	五万七千円 57,000 yen	一万四千五百円 14,500 yen
	六万五千五百円 65,500 yen	一万六千五百円 16,500 yen
	七万四千円 74,000 yen	一万八千五百円 18,500 yen
	八万三千円 83,000 yen	二万一千円 21,000 yen
第一項第四号 Paragraph (1), item (iv)	四千五百円 4,500 yen	千五百円 1,500 yen
	六千円 6,000 yen	千五百円 1,500 yen
第二項第一号 Paragraph (2), item (i)	三千七百元 3,700 yen	千円 1,000 yen
	四千七百元 4,700 yen	千二百円 1,200 yen
	六千三百円 6,300 yen	千六百元 1,600 yen
第二項第二号 Paragraph (2), item (ii)	五千二百円 5,200 yen	千三百円 1,300 yen
	六千三百円 6,300 yen	千六百元 1,600 yen
	八千円 8,000 yen	二千円 2,000 yen

- 3 次に掲げる自動車のうち、営業用の乗用車(前項の規定の適用を受けるものを除く。)
に対する第七十七条第一項第一号イ及び第四号イの規定の適用については、当該営業用
の乗用車が令和四年四月一日から令和七年三月三十一日までの間に初回新規登録を受け
た場合には、当該初回新規登録を受けた日の属する年度の翌年度分の種別割に限り、次
の表の上欄に掲げる同項の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲

げる字句とする。

For the provisions of Article 77, paragraph (1), item (i)(a) and item (iv)(a) applied to the passenger car for business use (excluding those subject to the provisions of the preceding paragraph) is newly registered for the first time during the period from April 1, 2022 to March 31, 2025, shall be applied only to category base for those the fiscal year following the fiscal year that includes the date of initial registration, and the terms and phrases listed in the middle column of the following table of this Article shall be deemed to be the terms and phrases listed in the bottom column of the same table, respectively.

一 ガソリン自動車のうち、窒素酸化物の排出量が平成三十年ガソリン軽中量車基準に定める窒素酸化物の値の二分の一を超えないもの又は窒素酸化物の排出量が平成十七年ガソリン軽中量車基準に定める窒素酸化物の値の四分の一を超えないものであつて、エネルギー消費効率が令和十二年度基準エネルギー消費効率に百分の七十を乗じて得た数値以上かつ令和二年度基準エネルギー消費効率以上のもので地方税法施行規則附則第五条の二第十一項で定めるもの

(ii) Among gasoline vehicles, those whose emissions of nitrogen oxides do not exceed 1/2 of the value of nitrogen oxides specified in the 2018 standards for light- and medium-weight gasoline vehicles or 1/4 of the value of nitrogen oxides specified in the 2005 standards for light- and medium-weight gasoline vehicles, and whose energy consumption efficiency is equal to or more than the value obtained by multiplying the standard energy consumption efficiency in FY 2030 by 70/100, those specified in Article 5-2, paragraph (6) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax.

二 石油ガス自動車のうち、窒素酸化物の排出量が平成三十年石油ガス軽中量車基準に定める窒素酸化物の値の二分の一を超えないもの又は窒素酸化物の排出量が平成十七年石油ガス軽中量車基準に定める窒素酸化物の値の四分の一を超えないものであつて、エネルギー消費効率が令和十二年度基準エネルギー消費効率に百分の七十を乗じて得た数値以上かつ令和二年度基準エネルギー消費効率以上のもので地方税法施行規則附則第五条の二第十二項で定めるもの

(ii) Among oil gas vehicles, those whose emissions of nitrogen oxides do not exceed 1/2 of the value of nitrogen oxides specified in the 2018 Standards for Light- and Medium-weight Oil Gas Vehicles or 1/4 of the value of nitrogen oxides specified in the 2005 Standards for Light- and Medium-weight Oil Gas Vehicles, and whose energy consumption efficiency is equal to or more than the value obtained by multiplying the standard energy consumption efficiency for FY 2030 by 70/100, those specified in Article 5-2, paragraph (7) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax.

三 軽油自動車のうち、平成三十年軽油軽中量車基準又は平成二十一年軽油軽中量車基

準に適合するものであつて、エネルギー消費効率が令和十二年度基準エネルギー消費効率に百分の七十を乗じて得た数値以上かつ令和二年度基準エネルギー消費効率以上のもので地方税法施行規則附則第五条の二第十三項で定めるもの

- (iii) Light-oil vehicles that conform to the 2008 Light-oil Medium-weight Vehicle Standards or the 2009 Light-oil Medium-weight Vehicle Standards, and whose energy consumption efficiency is equal to or more than the value obtained by multiplying the standard energy consumption efficiency for FY 2005 by 70/100 and the standard energy consumption efficiency for FY 2030 Article 5-2, paragraph (8) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act

第二項第二号 Paragraph (2), item (ii)	五千二百円 5,200 yen	二千六百円 2,600 yen
	六千三百円 6,300 yen	三千二百円 3,200 yen
	八千円 8,000 yen	四千円 4,000 yen

第一号イ	七千五百円 7,500 yen	四千元 4,000 yen
	八千五百円 8,500 yen	四千五百円 4,500 yen
	九千五百円 9,500 yen	五千元 5,000 yen
	一万三千八百円 13,800 yen	七千元 7,000 yen
	一万五千七百元 15,700 yen	八千元 8,000 yen
	一万七千九百元 17,900 yen	九千元 9,000 yen
	二万五百円 20,500 yen	一万五百円 10,500 yen
	二万三千六百元 23,600 yen	一万二千元 12,000 yen
	二万七千二百円 27,200 yen	一万四千元 14,000 yen
	四万七百元 47,000 yen	二万五百円 20,500 yen
第四号イ	四千五百円 4,500 yen	二千五百円 2,500 yen

4 前三項の規定の適用がある場合における第七十七条第三項から第六項までの規定の適用については、同条第三項中「前二項」とあるのは「前二項(附則第七条第一項から第三項までの規定により読み替えて適用される場合を含む。)」と、「第一項第一号及び前項」とあるのは「第一項第一号及び前項(附則第七条第一項から第三項までの規定により読み替えて適用される場合を含む。)」と、同条第四項中「第一項」とあるのは「第一項(附則第七条第一項から第三項までの規定により読み替えて適用される場合を含む。)」と、同条第五項中「前各項」とあるのは「前各項(附則第七条各項の規定により読み替えて適用される場合を含む。)」と、同条第六項中「第一項第三号ロ」とあるのは「第一項第三号ロ(附則第七条第一項から第三項までの規定により読み替えて適用される場合を含む。)」と、「同号イ(1)」とあるのは「同号イ(1)(附則第七条第一項から第三項までの規定により読み替えて適用される場合を含む。)」とする。

4 With regard to the application of the provisions of Article 77, paragraphs (3) through (6) in the case where the provisions of the preceding three paragraphs apply, the term "the preceding two paragraphs" in paragraph (3) of the same Article shall be deemed to be replaced with "the

preceding two paragraphs (including the cases where it is applied by replacing the terms pursuant to the provisions of Article 7, paragraphs (1) through (3) of the Supplementary Provisions)", the term "paragraph (1), item (i) and the preceding paragraph" with "paragraph (1), item (i) and the preceding paragraph (including the cases where it is applied by replacing the terms pursuant to the provisions of Article 7, paragraphs (1) through (3) of the Supplementary Provisions)", the term "paragraph (4)" with "paragraph (4)" of the same Article shall be deemed to be replaced with "paragraph (1) (including the cases where it is applied by replacing the terms pursuant to the provisions of Article 7, paragraphs (1) through (3) of the Supplementary Provisions)", the term "paragraph (5)" of the same Article with "the preceding paragraphs" for "the preceding paragraphs (including the cases where it is applied by replacing the terms pursuant to the provisions of Article 7, paragraphs (1) through (3) of the Supplementary Provisions)", "paragraph (1), item (iii)(b)" in paragraph (6) of the same Article for "paragraph (1), item (iii)(b)" and "item (a)(1) of the same paragraph" for "item (a)(1) of the same paragraph(including the cases where it is applied by replacing the terms pursuant to the provisions of Article 7, paragraphs (1) through (6) of the Supplementary Provisions)".

(平一三条例一〇四・全改、平一五条例九八・平一五条例一二五・平一六条例一一二・平一六条例一一七・平一八条例九四・平一八条例一〇〇・平二〇条例七八・平二〇条例八二・平二一条例一九・平二一条例五八・平二二条例七二・平二二条例七八・平二四条例九二・平二四条例九七・平二六条例二八・平二六条例九六・平二六条例一〇一・平二八条例七九・平二八条例八二(平二九条例一五)・平二九条例三八・平三一条例一七・平三一条例五二・令元条例四・令二条例一九・令二条例五二・令三条例五四・令五条例五一・一部改正)

(Totally amendment of Ordinance No. 104 of 2001; partial amendment of Ordinance No. 98 of 2003, Ordinance No. 125 of 2003, Ordinance No. 112 of 2004, Ordinance No. 117 of 2004, Ordinance No. 94 of 2006, Ordinance No. 100 of 2006, Ordinance No. 78 of 2008, Ordinance No. 82 of 2008, Ordinance No. 19 of 2009, Ordinance No. 58 of 2009, Ordinance No. 72 of 2010, Ordinance No. 78 of 2010, Ordinance No. 92 of 2012, Ordinance No. 97 of 2012, Ordinance No. 28 of 2014, Ordinance No. 96 of 2014, Ordinance No. 101 of 2014, Ordinance No. 79 of 2016, Ordinance No. 82 of 2016 (Ordinance No. 15 of 2017), Ordinance No. 38 of 2017, Ordinance No. 17 of 2019, Ordinance No. 52 of 2019, Ordinance No. 4 of 2019, Ordinance No. 19 of 2020, Ordinance No. 52 of 2020, Ordinance No. 54 of 2021, Ordinance No. 51 of 2023)

第七条の二 東京都都税条例等の一部を改正する条例(令和元年東京都条例第四号)の施行の日(以下この項において「特定日」という。)の前日までに初回新規登録を受けた自家用の乗用車であつて東京都都税条例の一部を改正する条例(平成二十八年東京都条例第八十二号)による改正前の東京都都税条例(以下この項において「平成二十八年改正前の

東京都都税条例」という。)第六十五条の規定により平成二十八年改正前の東京都都税条例に規定する自動車税を課されたもの(同日までに初回新規登録を受けた自家用の乗用車であつて、地方税法等の一部を改正する等の法律(平成二十八年法律第十三号)第二条の規定による改正前の地方税法第百四十六条その他の地方税法に関する法律及び平成二十八年改正前の東京都都税条例の規定により平成二十八年改正前の東京都都税条例に規定する自動車税を課されなかつたものを含む。)又は同日までに法の施行地外において第六十五条第二項に規定する運行に相当するものとして地方税法施行規則附則第五条の二の二で定めるものの用に供されたことがある自家用の乗用車であつて特定日以後に初回新規登録を受けたものに対して課すべき種別割の税率は、第七十七条第一項の規定にかかわらず、一台について、次の各号に掲げる自家用の乗用車の区分に応じ、当該各号に定める額とする。

Article 7-2 A passenger car for private use, which was newly registered for the first time by the day before the day (hereinafter in this paragraph referred to as "Specified Day") of enforcement of the Ordinance Partially Amending the Metropolitan Tax Ordinance, etc. (Tokyo Metropolitan Government Ordinance No.4 of 2019), and on which the automobile tax prescribed in the Metropolitan Tax Ordinance before the 2008 amendment (hereinafter in this paragraph referred to as the "Tokyo Metropolitan Government Tax Ordinance before the 2008 amendment") before the revision by the Tokyo Metropolitan Government Tax Ordinance was imposed (including passenger cars for private use that were newly registered for the first time by the same date and were not subject to the automobile tax prescribed in the Tokyo Metropolitan Tax Ordinance before the 2008 amendment pursuant to Article 146 of the Local Tax Act before the amendment in accordance with the provisions of Article 2 of the Act for Partial Revision of the Local Tax Act, etc. (Act No. 13 of 2008) and other acts concerning the Local Tax Act and the Tokyo Metropolitan Tax Ordinance before the 2008 amendment) pursuant to Article 65 of the Metropolitan Tax Ordinance before the amendment by the Ordinance Partially Amending the Metropolitan Tax Ordinance, notwithstanding the provisions of Article 77, paragraph (1) of the Enforcement Regulations, the tax rate to be imposed on private passenger cars which have been used for the purposes specified in Article 5-2, paragraph (2) of the Supplementary Provisions of Ordinance for Enforcement of the Local Tax Act and have been newly registered for the first time on or after the specified date shall be the amount specified in each of the following items for each vehicle.

一 総排気量が一リットル以下のもの及び電気自動車 年額 二万九千五百円

(i) Those having a total displacement of 1 liter or less and electric vehicles: 29,500 yen per year

二 総排気量が一リットルを超え、一・五リットル以下のもの 年額 三万四千五百円

(ii) Those with total displacement exceeding 1 liter but not exceeding 1.5 liters: 34,500 yen per year

三 総排気量が一・五リットルを超え、二リットル以下のもの 年額 三万九千五百円
(iii) Those whose total displacement exceeds 1.5 liters but does not exceed 2 liters: ¥39,500 per year

四 総排気量が二リットルを超え、二・五リットル以下のもの 年額 四万五千円
(iv) Those with total displacement exceeding 2 liters but not exceeding 2.5 liters: 45,000 yen per year

五 総排気量が二・五リットルを超え、三リットル以下のもの 年額 五万一千円
(v) Those with total displacement exceeding 2.5 liters but not exceeding 3 liters: 51,000 yen per year

六 総排気量が三リットルを超え、三・五リットル以下のもの 年額 五万八千円
(vi) Those with total displacement exceeding 3 liters but not exceeding 3.5 liters: 58,000 yen per year

七 総排気量が三・五リットルを超え、四リットル以下のもの 年額 六万六千五百円
(vii) Those whose total displacement exceeds 3.5 liters but does not exceed 4 liters: 66,500 yen per year

八 総排気量が四リットルを超え、四・五リットル以下のもの 年額 七万六千五百円
(viii) Those with total displacement exceeding 4 liters but not exceeding 4.5 liters: 76,500 yen per year

九 総排気量が四・五リットルを超え、六リットル以下のもの 年額 八万八千円
(ix) Those with total displacement exceeding 4.5 liters but not exceeding 6 liters: 88,000 yen per year

十 総排気量が六リットルを超えるもの 年額 十一万一千円
(x) Those whose total displacement exceeds 6 liters: 111,000 yen per year

2 第七十七条第三項から第六項までの規定は、前項の規定の適用を受ける自家用の乗用車について準用する。

(2) The provisions of Article 77, paragraphs (3) through (6) shall apply mutatis mutandis to private passenger vehicles to which the provisions of the preceding paragraph apply.

3 第一項の規定の適用を受ける自家用の乗用車(電気自動車、天然ガス自動車、メタノール自動車、混合メタノール自動車及びガソリンを内燃機関の燃料として用いる電力併用自動車を除く。)のうち、前条第一項各号に掲げるものに対する当該各号に定める年度以後の年度分の種別割に係る第一項の規定の適用については、次の表の上欄に掲げる同項の規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句とする。

(3) With respect to the application of the provision of paragraph (1) pertaining to the category base for the fiscal year after the fiscal year specified in each item of paragraph (1) of the preceding Article to those passenger cars for private use (excluding electric vehicles, natural gas vehicles, methanol vehicles, mixed methanol vehicles, and electric vehicles that use gasoline as fuel for

the internal combustion engine) to which the provision of paragraph (1) applies, the terms listed in the middle column of the following table in the provision of the same paragraph shall be the terms listed in the bottom column of the same table, respectively.

第一号 (i)	二万九千五百円 29,500 yen	三万三千九百円 33,900 yen
第二号 (ii)	三万四千五百円 34,500 yen	三万九千六百元 39,600 yen
第三号 (iii)	三万九千五百円 39,500 yen	四万五千四百円 45,400 yen
第四号 (iv)	四万五千円 45,000 yen	五万一千七百元 51,700 yen
第五号 (v)	五万一千円 51,000 yen	五万八千六百元 58,600 yen
第六号 (vi)	五万八千円 58,000 yen	六万六千七百元 66,700 yen
第七号 (vii)	六万六千五百円 66,500 yen	七万六千四百円 76,400 yen
第八号 (viii)	七万六千五百円 76,500 yen	八万七千九百元 87,900 yen
第九号 (xi)	八万八千円 88,000 yen	十万一千二百円 101,200 yen
第十号 (x)	十一万一千円 111,000 yen	十二万七千六百元 127,600 yen

(令元条例四・追加・一部改正、令二条例一九・令二条例五二・一部改正)

(Addition and partial amendment of Ordinance No. 4 of 2019; partial amendment of Ordinance No. 19 of 2020, Ordinance No. 52 of 2020)

(自動車税の種別割の賦課徴収の特例)

(Special provisions for the assessment and collection of motor vehicle tax(category base))

第七条の三 知事は、納付すべき種別割の額について不足額があることを第七十九条各項に規定する納期限後において知つた場合において、当該事実が生じた原因が、国土交通大臣の認定等(法附則第十二条の五第一項に規定する国土交通大臣の認定等をいう。以下この項において同じ。)の申請をした者が偽りその他不正の手段(当該申請をした者に当該申請に必要な情報を直接又は間接に提供した者の偽りその他不正の手段を含む。)により国土交通大臣の認定等を受けたことを事由として国土交通大臣が当該国土交通大臣の認定等を取り消したことによるものであるときは、当該申請をした者又はその一般

承継人を賦課期日現在における当該不足額に係る自動車の所有者とみなして、種別割に関する規定(第八十二条から第八十四条までの規定を除く。)を適用する。

Article 7-3 In the event that the Governor finds out that there is a deficiency in the amount of the category base to be paid after the payment due date stipulated in each paragraph of Article 79, and the said fact occurred because the person who applied for the approval, etc. by the Minister of Land, Infrastructure, Transport and Tourism (meaning the approval, etc. by the Minister of Land, Infrastructure, Transport and Tourism prescribed in Article 12-5 paragraph (1) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this paragraph) obtained through deception or other wrongful means (including deception or other wrongful means by a person who directly or indirectly provided information necessary for said application to the person who made said application), the provisions concerning the rate by category shall apply (excluding the provisions of Articles 82 through 84) by regarding the person who made such application or one's general successor as the owner of the vehicle pertaining to the said deficiency as of the date of assessment.

2 前項の規定の適用がある場合における納付すべき種別割の額は、同項の不足額に、これに百分の三十五の割合を乗じて計算した金額を加算した金額とする。

(2) In the case where the provision of the preceding paragraph is applied, the amount of category base to be paid shall be the amount obtained by adding the amount calculated by multiplying the deficiency set forth in the same paragraph by 35/100 thereof.

3 第一項の規定の適用がある場合における第十八条第一項の規定の適用については、同項中「納期限後」とあるのは「納期限(附則第七条の三第一項の規定の適用がないものとした場合の当該自動車の所有者についての種別割の納期限とする。以下この項において同じ。)後」とする。

(3) With respect to the application of the provision of Article 18 paragraph (1) in the case where the provision of paragraph (1) applies, the term "after the due date of payment" in the same paragraph shall be deemed to be replaced with "after the due date of payment (this shall be the due date for the payment of the tax rate by type for the owner of said motor vehicle in the event that the provisions of Article 7-3, Paragraph (1) of the Supplementary Provisions do not apply. The same shall apply hereinafter in this paragraph).

(平二九条例三八・追加、令元条例四・旧第七条の二繰下・一部改正、令五条例五五・一部改正)

(Addition of Ordinance No. 38 of 2017; partial amendment of Ordinance No. 4 of 2019, former Article 7-2 carried forward, partial amendment of Ordinance No. 55 of 2023)

(砂鉱を目的とする鉱業権の鉱区で河床に存するものに対する鉱区税の特例)

(Special exception for mine lot tax on mine lot for sand mining that are located on river beds)

第八条 鉱業法施行法(昭和二十五年法律第二百九十号)第一条第二項の規定により鉱業法

による採掘権となつたものとみなされ、又は鉱業法施行法第十七条第一項の規定により鉱業法による採掘権の設定の出願とみなされて設定された砂鉱を目的とする鉱業権の鉱区で河床に存するものに対する第八十六条、第八十七条及び第九十一条の規定の適用については、第八十六条及び第九十一条第二号中「面積」とあるのは「河床の延長」と、第八十七条第一項第二号中「面積百アールごとに 年額 二百円」とあるのは「延長千メートルごとに 年額 六百円」と、同条第三項中「百アール」とあるのは「千メートル」とする。

Article 8 Mine lot of mining rights for sand ore, which are deemed to be digging rights pursuant to the provisions of paragraph (2) of Article 1 of the Act for Enforcement of the Mining Act (Act No. 290 of 1950) or are created as applications for creation of digging rights pursuant to the provisions of paragraph (1) of Article 17 of the Act for Enforcement of the Mining Act and which are located on riverbeds (2), with regard to the application of the provisions of Articles 86, 87 and 91 to the mine lot of mining rights for sandy minerals that are created pursuant to the provision of paragraph (1) of Article 17 of the Mining Act, the term "area" in item (ii) of Articles 86 and 91 shall be deemed to be replaced with "extension of river bed", the term "annual amount of 200 yen per 100 ares of area" in item (ii) of paragraph (1) of Article 87 shall be deemed to be replaced with "annual amount of 600 yen per 1,000 of extension" and the term "100 acres" in paragraph (3) of the same Article shall be read as "1,000 meters".

(昭五二条例七二・全改、昭五八条例二六・平一三条例一〇四・一部改正)

(Totally amendment of Ordinance No. 72 1977; partial amendment of Ordinance No. 26 of 1983, Ordinance No. 104 of 2001)

第九条 削除

Article 9 Deletion.

(平二八条例八二)

(Ordinance No. 82 of 2016)

(軽油引取税の税率の特例)

(Special exception to the tax rate of the Gas Oil Delivery Tax)

第十条 軽油引取税の税率は、第百三条の四の規定にかかわらず、当分の間、一キロリットルにつき、三万二千百円とする。

Article 10 Notwithstanding the provision of Article 103-4, the tax rate of the Gas Oil Delivery Tax duty shall, for the time being, be 32,100 yen per kiloliter.

(昭五二条例七二・全改、昭五三条例四二・昭五四条例三一・昭五八条例二六・昭六〇条例四八・昭六三条例七八・平元条例七六・平元条例九〇・平五条例四〇・平五条例四一・平一〇条例七五・平一三条例八〇・平一五条例九八・平二〇条例七八・平二一条例五八・平二二条例七二・一部改正)

(Addition of Ordinance No. 72 of 1977; partial amendment of Ordinance No. 42 of 1978,

Ordinance No. 31 of 1979, Ordinance No. 26 of 1983, Ordinance No. 48 of 1985,
Ordinance No. 78 of 1988, Ordinance No. 76 of 1989, Ordinance No. 90 of 1989,
Ordinance No. 40 of 1993, Ordinance No. 41 of 1993, Ordinance No. 75 of 1998,
Ordinance No. 80 of 2001, Ordinance No. 98 of 2003, Ordinance No. 78 of 2008,
Ordinance No. 58 of 2009, Ordinance No. 72 of 2010)

(揮発油価格高騰時における軽油引取税の税率の特例規定の適用停止)

(Suspension of application of special provisions for the tax rate of the Gas Oil Delivery Tax at the time of a sharp rise in gasoline prices)

第十条の二 前条の規定の適用がある場合において、租税特別措置法第八十九条第一項の規定による告示の日の属する月の翌月の初日以後に第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは第百三条の三各号の軽油の消費、譲渡若しくは輸入が行われた場合又は同日以後に軽油引取税の特別徴収義務者が第百三条の二第六項の規定に該当するに至った場合における軽油引取税については、前条の規定の適用を停止する。

Article 10-2 In the case where the provision of the preceding Article shall apply, if, on or after the first day of the month following the month that includes the date of public notice pursuant to the provision of Article 89, paragraph (1) of the Act on Special Measures Concerning Taxation, the takeover of Gas Oil Delivery Tax prescribed in Article 103-2, paragraph (1) or paragraph (2), the sale of fuel hydrocarbon oil under paragraph (3) of the said Article, the sale of gas oil or fuel hydrocarbon oil under paragraph (4) of the said Article, the (2) The application of the provision of the preceding Article shall be suspended with regard to the gas oil excise tax in the case where the consumption of hydrocarbon oil under paragraph (5) of the said Article or the consumption, transfer or import of gas oil under each item of Article 103-3 has been conducted, or where the person liable to special collection of Gas Oil Delivery Tax has fallen under the provision of Article 103-2, paragraph (6) after the same date.

2 前項の規定により前条の規定の適用が停止されている場合において、租税特別措置法第八十九条第二項の規定による告示の日の属する月の翌月の初日以後に第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは第百三条の三各号の軽油の消費、譲渡若しくは輸入が行われた場合又は同日以後に軽油引取税の特別徴収義務者が第百三条の二第六項の規定に該当するに至った場合における軽油引取税については、前項の規定にかかわらず、前条の規定を適用する。

(2) Notwithstanding the provision of the preceding paragraph, the provision of the preceding Article shall not apply to the gas oil excise tax in the case where the purchase of gas oil prescribed in Article 103-2, paragraph (1) or (2), the sale of fuel hydrocarbon oil prescribed in

Article 103-2, paragraph (3), the consumption of gas oil or fuel hydrocarbon oil prescribed in paragraph (4) of the same Article, or the consumption, transfer or import of hydrocarbon oil prescribed in Article 103-3, paragraph (5) of the same Article, or where a person liable to special collection of gas oil excise tax has come under the provision of Article 103-2, paragraph (6) on or after the same date.

(平二二条例七二・追加)

(Addition of Ordinance No. 72 of 2010)

(揮発油価格高騰時における軽油引取税の税率の特例規定の適用停止措置の停止)

(Suspension of the application of the special provisions for the tax rate of the Gas Oil Delivery Tax at the time of a sharp rise in gasoline prices)

第十条の二の二 前条の規定は、東日本大震災の被災者等に係る国税関係法律の臨時特例に関する法律(平成二十三年法律第二十九号)第四十四条の別に法律で定める日までの間、その適用を停止する。

Article 10-2-2 The provision of the preceding Article shall cease to apply until the date specified by an Act separately enacted under Article 44 of the Cabinet Order for Partial Amendment of the Order for Enforcement of the Act on Temporary Special Provisions for Acts Related to National Tax, in Relation to Victims, etc. of the Great East Japan Earthquake (Act No. 29 of 2011).

(平二三条例六〇・追加)

(Addition of Ordinance No. 60 of 2011)

(狩猟税の税率の特例)

(Special exception for hunting tax rates)

第十条の三 平成二十七年四月一日から令和十一年三月三十一日までの間に受ける狩猟者の登録であつて、当該狩猟者の登録を受ける者が鳥獣の保護及び管理並びに狩猟の適正化に関する法律(以下この条において「鳥獣保護管理法」という。)第五十六条に規定する申請書(以下この項において「狩猟者登録の申請書」という。)を提出する日前一年以内の期間(以下この条において「特定捕獲等期間」という。)に都の区域を対象とする鳥獣保護管理法第九条第一項(鳥獣による農林水産業等に係る被害の防止のための特別措置に関する法律(平成十九年法律第百三十四号。次項において「鳥獣被害防止特措法」という。)第六条第一項の規定により読み替えて適用される場合を含む。)の規定による許可を受け、当該許可に係る鳥獣の捕獲等(以下この条において「許可捕獲等」という。)を行つた場合における狩猟税の税率は、第百三条の十九第一項の規定にかかわらず、同項に規定する税率に二分の一を乗じた税率(以下この項において「軽減税率」という。)とする。ただし、軽減税率が適用される狩猟者の登録(以下この項において「軽減税率適用登録」という。)の要件を満たす者が、特定捕獲等期間に許可捕獲等を行つた後、軽減税率適用登録の対象となる狩猟期間(鳥獣保護管理法第二条第九項に規定する狩猟期間をいう。以下この項において同じ。)の直近の狩猟期間について狩猟者登録

の申請書を提出し、既にその狩猟者の登録を受けた場合には、この限りでない。

Article 10-3 With regard to the registration of hunters to be obtained during the period from April 1, 2007 to March 31, 2029, if the person who is to be registered as such hunter has obtained the registration of hunters under Article 9, paragraph (1) (including the case where it is applied by replacing the terms pursuant to the provisions of Article 6, paragraph (1) of the Act on Special Measures for Prevention of Damage Caused by Wildlife to Agriculture, Forestry, Fisheries, etc.) of the Protection and Control of Wildlife and Act (Hereinafter in this Article referred to as the "Protection and Control of Wildlife and Act ") covering the metropolitan area within one year before the date (hereinafter in this Article referred to as the "Specified Capture Period") of submission of the application (hereinafter in this paragraph referred to as "application for hunter registration") provided for in Article 56 of the Act on the Protection and Management of Wildlife and on the Proper Hunting of Wildlife, notwithstanding the provision of Article 103-19, paragraph (1), the tax rate of the hunting tax in the case where a person has obtained a permit under Article 9, paragraph (1) of the Act on the Protection and Management of Wildlife and Proper Hunting (including the case where it is applied by replacing the terms pursuant to the provisions of paragraph 1 of Article 6 of the Act on Special Measures for Prevention of Damage Caused by Wildlife to Agriculture, Forestry, Fisheries, etc.), and has taken the Wildlife pertaining to said permit (hereinafter in this Article referred to as "Permitted Catch, etc."),, shall be the tax rate obtained by multiplying the tax rate prescribed in said paragraph by one half (hereinafter in this paragraph referred to as "reduced tax rate"). However, this shall not apply to the case where a person who satisfies the requirements for registration as a hunter to whom the reduced tax rate is applied has already been registered as a hunter by submitting an application for hunter registration for the hunting period immediately preceding the hunting period (this refers to the hunting period prescribed in Article 2, paragraph (9) of the Act on the Protection and Management of Wildlife. The same shall apply hereinafter in this paragraph) for which the registration is subject to the reduced tax rate after having conducted the permitted take, etc. during the specified take, etc.

- 2 前項の規定は、狩猟者の登録を受ける者が、都の区域において、従事者(鳥獣保護管理法第九条第八項(鳥獣保護管理法第十四条の二第九項又は鳥獣被害防止特措法第六条第一項の規定により読み替えて適用される場合を含む。以下この項において同じ。))に規定する従事者をいい、認定鳥獣捕獲等事業者(鳥獣保護管理法第十八条の五第二項第一号に規定する認定鳥獣捕獲等事業者をいう。))に係るものを除く。)として、従事者証(鳥獣保護管理法第九条第八項に規定する従事者証をいう。))の交付を受けて特定捕獲等期間に許可捕獲等を行つた場合における狩猟税の税率について準用する。この場合において、前項中「受け、」とあるのは、「受けた鳥獣保護管理法第九条第八項(鳥獣保護管理法第十四条の二第九項又は鳥獣被害防止特措法第六条第一項の規定により読み替えて

適用される場合を含む。以下この項において同じ。)に規定する者(鳥獣保護管理法第十八条の五第二項第一号に規定する認定鳥獣捕獲等事業者を除く。)の従事者(鳥獣保護管理法第九条第八項に規定する従事者をいう。)として、同項に規定する従事者証の交付を受けて」と読み替えるものとする。

- (2) The provision of the preceding paragraph shall apply mutatis mutandis to the tax rate of hunting tax in the case where a person who is a registered hunter, as an employee (this term refers to the workers prescribed in Article 9, paragraph (8) of the Act on the Protection and Management of Wildlife (including the cases where it is applied by replacing the terms pursuant to the provisions of Article 14-2, paragraph (9) of the Act on the Protection and Management of Wildlife or Article 6, paragraph (1) of the Act on Special Measures for Prevention of Damage to Wildlife) The same shall apply hereinafter in this paragraph), excluding those pertaining to the Certified Wildlife Capture, etc. Business Operator (this refers to an approved business operator that engages in the capture, etc. of Wildlife as prescribed in Article 18-5, paragraph (2), item (i) of the Act on the Protection and Management of Wildlife)), has received an employee's certificate and has conducted permitted hunting, etc. during the period for the specified hunting, etc. in the metropolitan area. In this case, the term "received" in the preceding paragraph shall be deemed to be replaced with "received, as an employee of a person prescribed (excluding the Certified Wildlife Capture Business Operator prescribed in Article 18-5, paragraph (2), item (i) of the Wildlife Protection and Management Act) in Article 9, paragraph (8) of the Poultry and Wildlife Protection and Management Act (including the cases where it is applied by replacing the terms pursuant to the provisions of Article 14-2, paragraph (9) of the Act on the Protection and Management of Birds and Animals or Article 6, paragraph (1) of the Act on Special Measures for Prevention of Damage to Wildlife. The same shall apply hereinafter in this paragraph), an issuance of an employee (this means an engaged person as prescribed in Article 9, paragraph (8) of the Act on the Protection and Management of Wildlife) certificate prescribed in the same paragraph.

(平二七条例九三・全改、平三一条例五二・令元条例四・令六条例九四・一部改正)

(Totally changed of Ordinance No. 93 of 2015; partial amendment of Ordinance No. 52 of 2019, Ordinance No. 4 of 2019, Ordinance No. 94 of 2024)

(都民税の法人税割の税率の特例)

(Special exception to the corporation levy for metropolitan inhabitant tax)

第十一条 令和二年十月一日以後五年以内に終了する各事業年度分の法人税割の税率は、第百七条及び第百九十九条の規定にかかわらず、特別区の存する区域において課する都民税にあつては百分の十・四とし、市町村の存する区域において課する都民税にあつては百分の二・〇とする。

Article 11 Notwithstanding the provisions of Articles 107 and 199, the tax rate for the corporation levy for each business year ending within five years after October 1, 2020 shall be 10.4/100 in the case of metropolitan inhabitant tax levied in the area where a special ward exists, and 2.0/100 in the case of metropolitan inhabitant tax levied in the area where a municipality exists.

(昭五二条例七二・全改、昭五五条例二一・昭五六条例六七・昭六〇条例一三・平二条例二七・平七条例二七・平一二条例二二・平一二条例一六八・平一三条例八〇・平一四条例一六三・平一七条例二三・平一九条例九二・平二二条例二九・平二二条例七八・平二六条例一〇一・平二七条例二〇・平二八条例八二・令二条例一九・令三条例九・一部改正)

(Totally changed of Ordinance No. 72 1977; partial amendment of Ordinance No. 21 of 1980, Ordinance No.67 of 1981, Ordinance No. 13 of 1985, Ordinance No. 27 of 1990, Ordinance No. 27 of 1995, Ordinance No. 22 of 2000, Ordinance No. 168 of 2000, Ordinance No. 80 of 2001, Ordinance No. 163 of 2002, Ordinance No. 23 of 2005, Ordinance No. 92 of 2007, Ordinance No. 29 of 2010, Ordinance No. 78 of 2010, Ordinance No. 101 of 2014, Ordinance No. 20 of 2015, Ordinance No. 82 of 2016, Ordinance No. 19 of 2020, Ordinance No. 9 of 2021)

(都民税における中小零細法人等に対する不均一課税)

(Non-uniform taxation of small and micro corporations, etc. in the Tokyo metropolitan inhabitant tax system)

第十二条 法人のうち、資本金の額若しくは出資金の額が一億円以下のもの若しくは資本若しくは出資を有しないもの(保険業法に規定する相互会社を除く。)又は第百四条第二項若しくは第百八十九条第二項において法人とみなされるものであつて、かつ、法人税割の課税標準となる法人税額が年千万円以下の法人に対する各事業年度の法人税割額は、当該事業年度の法人税割の課税標準額に前条に規定する率から特別区の存する区域において課する都民税にあつては百分の三・四の率を、市町村の存する区域において課する都民税にあつては百分の一の率をそれぞれ控除した率を乗じて得た額に相当する金額とする。

Article 12 The amount of the corporate tax credit for each business year for a corporation that is deemed to be a corporation under Article 104, paragraph (2) or Article 189, paragraph (2) or Article 104(2) or Article 189, paragraph (2), and whose corporate taxable basis for the corporation levy is 10 million yen or less per year (excluding mutual companies as defined in the Insurance Business Act) shall be the amount equal to the amount obtained by multiplying the tax base amount for the relevant business year by the rate prescribed in the preceding Article less a rate of 3.4/100 in the case of a metropolitan inhabitant tax imposed in the territory where a special ward exists and a rate of 1/100 in the case of a metropolitan inhabitant tax imposed in the territory where a municipality exists.

- 2 前項に規定する法人税額とは、法第二十三条第一項第四号又は法第二百九十二条第一項第四号の法人税額をいい、法第五十三条第三項、第八項、第十一項、第十三項、第十七項、第十九項、第二十三項若しくは第二十六項又は法第三百二十一条の八第三項、第八項、第十一項、第十三項、第十七項、第十九項、第二十三項若しくは第二十六項の規定の適用を受ける場合には、これらの規定を適用して計算した後の額とする。
- (2) The amount of corporation tax prescribed in the preceding paragraph shall mean the amount of corporation tax under Article 23, paragraphs (1)(iv) of the Act or Article 292, paragraphs (1)(iv) of the Act, which shall be the amount after applying the provisions of Article 53, paragraphs (3), (8), (11), (13), (17), (19), (23) or (26) of the Act or Article 321-8, paragraphs (3), (8), (11), (13), (19), (23) or (26) of the Act.
- 3 第一項の規定を適用する場合において、資本金の額若しくは出資金の額が一億円以下のもの又は資本若しくは出資を有しないものであるかどうかの判定は、法第五十三条第一項及び法第三百二十一条の八第一項に規定する法人税額の課税標準の算定期間の末日の現況による。
- (3) In the case where the provision of paragraph (1) shall apply, the determination as to whether or not the corporation has stated capital or capital contributions of 100 million yen or less or has no stated capital or capital contributions shall be based on the current status at the end of the period for calculating the tax base of corporation tax prescribed in Article 53, paragraph (1) of the Act and Article 321-8, paragraph (1) of the Act.
- 4 都と他の道府県において事務所若しくは事業所を有する法人又は特別区と都の市町村において事務所若しくは事業所を有する法人の第一項の法人税額が年千万円以下であるかどうかの判定は、法第五十七条又は法第三百二十一条の十三の規定によりそれぞれ関係都道府県又は関係市町村に分割される前の額による。
- (4) The determination as to whether the corporation tax amount set forth in paragraph (1) is less than 10 million yen per year for a corporation having its office or place of business in the metropolis and another prefecture, or a corporation having its office or place of business in a special ward and a municipality of the metropolis, shall be made pursuant to Article 57 or Article 321-13 of the Act to the related prefecture or related municipality, respectively those the amount before the division of the corporation.
- 5 事業年度が一年に満たない法人に対する第一項の規定の適用については、同項中「年千万円」とあるのは、「千万円に当該事業年度の月数を乗じて得た額を十二で除して計算した金額」とする。
- (5) With respect to the application of the provision of paragraph (1) to a corporation whose business year is less than one year, the term "10 million yen per year" in the said paragraph shall be deemed to be replaced with "the amount calculated by dividing the amount obtained by multiplying 10 million yen by the number of months in the relevant business year by 12.

6 前項の月数は暦に従つて計算し、一月に満たない端数を生じたときは、一月とする。

(6) The number of months in the preceding paragraph shall be calculated according to the calendar, and any fraction less than one month shall be counted as one month.

(昭五二条例七二・全改、昭六二条例七三・昭六三条例二七・平一二条例一六八・平一三条例八〇・平一四条例一六三・平一六条例一一七・平一八条例九四・平一九条例九二・平二二条例七八・平二三条例六〇・令三条例九・一部改正)

(Totally amendment of Ordinance No. 72 1977; partial amendment of Ordinance No. 73 of 1987, Ordinance No. 27 of 1988, Ordinance No. 168 of 2000, Ordinance No. 80 of 2001, Ordinance No. 163 of 2002, Ordinance No. 117 of 2004, Ordinance No. 94 of 2006, Ordinance No.92 of 2007, Ordinance No. 78 of 2010, Ordinance No. 60 of 2011, Ordinance No. 9 of 2021)

第十三条 削除

Article 13 Deletion.

(昭六三条例二七)

(Ordinance No. 27 of 1988)

(法附則第十五条第二項第一号等に規定する条例で定める割合)

(Percentage specified by an ordinance as prescribed in Article 15, paragraph (2), item (i), etc. of the Supplementary Provisions of the Act)

第十四条 次の各号に掲げる規定に規定する条例で定める割合は、当該各号に定める割合とする。

Article 14 The percentages specified by the ordinances prescribed in the provisions listed in the following items shall be the percentages specified in each such item.

一 法附則第十五条第二項第一号 二分の一

(i) Article 15, paragraph (2), item (i) of the Supplementary Provisions of the Act: 1/2

二 法附則第十五条第二項第五号 五分の四

(ii) The main clause of Article 15, paragraph (2), item, (v) of the Supplementary Provisions of the Act: 4/5

三 法附則第十五条第十四項本文 二分の一(同項ただし書に規定する条例で定める割合は、五分の二)

(iii) Article 15, paragraph (14) of the Supplementary Provisions of the Act: 1/2

四 法附則第十五条第二十五項第一号 二分の一

(iv) Article 15, paragraph (25), item (i) of the Supplementary Provisions of the Act: 1//2

五 法附則第十五条第二十五項第二号 十四分の十一

(v) Article 15, paragraph (25), item (ii) of the Supplementary Provisions of the Act: 11/14

六 法附則第十五条第二十五項第三号 十二分の七

(vi) Article 15, paragraph (25), item (iii) of the Supplementary Provisions of the Act: 7/12

七 法附則第十五条第二十五項第四号 三分の一

(vii) Article 15, paragraph (25), item (iv) of the Supplementary Provisions of the Act: 1/3

八 法附則第十五条第二十八項 三分の二

(viii) Article 15, paragraph (28) of the Supplementary Provisions of the Act: 2/3

九 法附則第十五条第三十二項 二分の一

(ix) Article 15, paragraph (32) of the Supplementary Provisions of the Act: 1/2

十 法附則第十五条第三十八項 二分の一

(x) Article 15, paragraph (38) of the Supplementary Provisions of the Act: 1/2

十一 法附則第十五条の八第二項 三分の二

(xi) Article 15-8, paragraph (2) of the Supplementary Provisions of the Act: 2/3

十二 法附則第十五条の九の三第一項 二分の一

(xii) Article 15-9-3, paragraph (1) of the Supplementary Provisions of the Act: 1/2

(平二六条例一〇一・全改、平二七条例九三・平二七条例一〇〇・平二八条例七九・平二八条例八二・平二九条例三八・平二九条例四八・平三〇条例一五・平三〇条例六八・平三〇条例七七・平三一条例五二・令二条例五二・令二条例九〇・令三条例五四・令四条例六五・令四条例八七・令五条例二〇・令五条例五一・令五条例五五・令六条例九四・令六条例九五・一部改正)

(Totally amendment of Ordinance No. 101 of 2014; partial amendment of Ordinance No. 93 of 2015, Ordinance No. 100 of 2015, Ordinance No. 79 of 2016, Ordinance No. 82 of 2016, Ordinance No. 38 of 2017, Ordinance No. 48 of 2017, Ordinance No. 15 of 2018, Ordinance No. 68 of 2018, Ordinance No. 77 of 2018, Ordinance No. 52 of 2019, Ordinance No. 52 of 2020, Ordinance No. 90 of 2020, Ordinance No. 54 of 2021, Ordinance No. 65 of 2022, Ordinance No. 87 of 2022, Ordinance No. 20, 2023, Ordinance No. 51 of 2023, Ordinance No. 55 of 2023, Ordinance No. 94 of 2024, Ordinance No. 95 of 20024)

(令和七年度分又は令和八年度分の固定資産税の特例)

(Special provisions for fixed assets tax for the fiscal year 2025 or 2026)

第十四条の二 令和七年度分又は令和八年度分の固定資産税に限り、第百十八条第一項中「価格又は」とあるのは「価格若しくは」と、「比準する価格」とあるのは「比準する価格又は法附則第十七条の二第一項に規定する修正価格若しくは同条第二項に規定する修正された価格」とする。

Article 14-2 As far as the fixed assets tax for the fiscal year of 2025 or the fiscal year of 2026 is concerned, the term "price or" in Article 118, paragraph (1) shall be deemed to be replaced with "price or" and the term "comparable value" shall be deemed to be replaced with "comparable value or the adjusted value prescribed in Article 17-2, paragraph (1) of the Supplementary Provisions of the Act or the adjusted value prescribed in Article 17-2, paragraph (2) of the same

act.

(平九条例五二・全改、平一二条例一四六・平一五条例九八・平一八条例九四・平二一条例五八・平二四条例九二・平二七条例九三・平三〇条例六八・令元条例四・令二条例五二・令三条例五四・令六条例九四・一部改正)

(Totally amendment of Ordinance No. 52 of 1997; partial amendment of Ordinance No. 146 of 2000, Ordinance No. 98 of 2003, Ordinance No. 94 of 2006, Ordinance No. 58 of 2009, Ordinance No. 92 of 2012, Ordinance No. 93 of 2015, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 54 of 2021, Ordinance No. 94 of 2024)

(令和六年度から令和八年度までの各年度の用途変更宅地等に対して課する固定資産税及び都市計画税の特例)

(Special provisions for fixed assets tax and city planning tax to be imposed on residential land, etc. with a change of use for each fiscal year from FY 2024 to FY 2026)

第十四条の三 令和六年度から令和八年度までの各年度分の固定資産税及び都市計画税については、法附則第十八条の三(法附則第二十一条の二第二項において準用する場合を含む。)及び法附則第二十五条の三(法附則第二十七条の四の二第二項において準用する場合を含む。)の規定は、適用しない。

Article 14-3 The provisions of Article 18-3 of the Supplementary Provisions of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 21-2, paragraph (2) of the Supplementary Provisions of the Act) and Article 25-3 of the Supplementary Provisions of the Act (including the cases where it is applied mutatis mutandis pursuant to Article 27-4-2, paragraph (2) of the Supplementary Provisions of the Act) shall not apply to the fixed assets tax and city planning tax for each fiscal year from FY2024 to FY2026.

(平一一条例二七・追加、平一二条例一四六・平一五条例九八・平一七条例九九・平一八条例九四・平二一条例五八・平二四条例九二・平二七条例九三・平三〇条例六八・令元条例四・令三条例五四・令六条例九四・一部改正)

(Totally amendment of Ordinance No. 27 of 1999; partial amendment of Ordinance No. 146 of 2000, Ordinance No. 98 of 2003, Ordinance No. 99 of 2005, Ordinance No. 94 of 2006, Ordinance No. 58 of 2009, Ordinance No. 92 of 2012, Ordinance No. 93 of 2015, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 54 of 2021, Ordinance No. 94 of 2024)

(新築住宅等に対する固定資産税の減額に係る申告義務等)

(Obligation to file for reduction of fixed asset tax on newly built houses, etc.)

第十五条 法附則第十五条の六第一項若しくは第二項若しくは法附則第十五条の七第一項若しくは第二項に規定する住宅、法附則第十五条の八第一項に規定する家屋、同条第二項に規定する貸家住宅又は同条第三項若しくは第四項に規定する家屋に対して課する固

定資産税について、法附則第十五条の六第一項若しくは第二項又は法附則第十五条の八第一項から第四項までの規定の適用を受けるべき者にあつては当該年度の初日の属する年の一月三十一日までに、法附則第十五条の七第一項又は第二項の規定の適用を受けるべき者にあつては当該住宅が新築された日から当該住宅に対して新たに固定資産税が課されることとなる年度の初日の属する年の一月三十一日までの間に地方税法施行規則附則第七条第三項に規定する書類を添付して、次に掲げる事項を記載した申告書を知事に提出しなければならない。

Article 15 With respect to the fixed assets tax to be imposed on a house prescribed in Article 15-6, paragraph (1) or paragraph (2) or Article 15-8, paragraphs (1) to (4) inclusive of the Supplementary Provisions of the Act, in the case of a person to whom the provisions of Article 15-6, paragraph (1) or paragraph (2) or Article 15-8, paragraph (1) to (4) inclusive of the Supplementary Provisions of the Act shall apply, by January 31 of the year containing the first day of the relevant year; in the case of a person to whom the provisions of Article 15-7, paragraph (1) or paragraph (2) of the Supplementary Provisions of the Act shall apply, from the date the said house was newly built, a person to whom the provisions of Article 15-7, paragraph (1) or (2) of the Supplementary Provisions of the Act shall apply shall submit to the Governor a return form stating the following matters, with the document prescribed in Article 7, paragraph (3) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act attached, by January 31 of the year that includes the first day of the year in which a new fixed asset tax will be imposed on the residence.

一 住所及び氏名又は名称

(i) Address and name

二 家屋の所在、家屋番号、種類、構造及び床面積

(ii) Location, house number, type, structure and floor area of the house

三 家屋の建築年月日及び登記年月日

(iii) Date of construction and date of registration of the house

四 家屋を居住の用に供した年月日

(iv) Date the house was used as a residence

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

2 知事は、法附則第十五条の七第一項又は第二項に規定する住宅のうち区分所有に係る住宅については、前項の申告書の提出がなかつた場合においても、長期優良住宅の普及の促進に関する法律(平成二十年法律第八十七号)第五条第四項に規定する管理者等から、前項に規定する期間内に地方税法施行規則附則第七条第四項に規定する書類の提出

がされたときは、前項の規定にかかわらず、法附則第十五条の七第一項又は第二項の規定を適用する。

2 With respect to the condominium-owned house stipulated in Article 15-7, Paragraph (1) or (2) of the Supplementary Provisions of the Act, even if the declaration set forth in the preceding paragraph has not been submitted, the Governor shall, notwithstanding the provisions of the preceding paragraph, if the administrator, etc., stipulated in Article 5, Paragraph 4 of the Act on Promoting the Spread of Long-term Quality Housing (Act No. 87 of 2008) submits the documents prescribed in Article 7, Paragraph (4) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act within the period prescribed in the preceding paragraph, apply the provisions of Article 15-7, Paragraph (1) or Paragraph (2) of the Supplementary Provisions of the Act.

3 法附則第十五条の九第一項に規定する耐震基準適合住宅、同条第四項に規定する高齢者等居住改修住宅若しくは同条第五項に規定する高齢者等居住改修専有部分、同条第九項に規定する熱損失防止改修等住宅若しくは同条第十項に規定する熱損失防止改修等専有部分、法附則第十五条の九の二第一項に規定する特定耐震基準適合住宅、同条第四項に規定する特定熱損失防止改修等住宅若しくは同条第五項に規定する特定熱損失防止改修等住宅専有部分、法附則第十五条の九の三第一項に規定する特定マンションに係る区分所有に係る家屋、法附則第十五条の十第一項に規定する耐震基準適合家屋又は法附則第十五条の十一第一項に規定する改修実演芸術公演施設(以下この条において「耐震基準適合住宅等」という。)に対して課する固定資産税について、法附則第十五条の九第一項、第四項、第五項、第九項若しくは第十項、法附則第十五条の九の二第一項、第四項若しくは第五項、法附則第十五条の九の三第一項、法附則第十五条の十第一項又は法附則第十五条の十一第一項の規定の適用を受けようとする者は、当該耐震基準適合住宅等に係る耐震改修等(法附則第十五条の九第一項に規定する耐震改修、同条第四項に規定する居住安全改修工事、同条第九項に規定する熱損失防止改修工事等、法附則第十五条の九の三第一項に規定する工事及び法附則第十五条の十一第一項に規定する利便性等向上改修工事をいう。以下この項において同じ。)が完了した日から三月以内に次に掲げる事項を記載した申告書に、法附則第十五条の九第一項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第七項に規定する書類を、法附則第十五条の九第四項又は第五項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第九項に規定する書類を、法附則第十五条の九第九項又は第十項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第十項に規定する書類を、法附則第十五条の九の二第一項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第十一項に規定する書類を、法附則第十五条の九の二第四項又は第五

項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第十二項に規定する書類を、法附則第十五条の九の三第一項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第十七項に規定する書類を、法附則第十五条の十第一項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条第十九項に規定する書類を、法附則第十五条の十一第一項の規定の適用を受けようとする者にあつては地方税法施行規則附則第七条の二に規定する書類を添付して、これを知事に提出しなければならない。

- (3) With regard to the fixed assets tax to be imposed on a specified earthquake-proof standard-conforming house prescribed in Article 15-9-2, paragraph (1) of the Supplementary Provisions of the Act, a specified heat loss prevention renovation, etc. house prescribed in paragraph (4) of the said Article or an exclusive part of a specified heat loss prevention renovation, etc. house prescribed in paragraph (5) of the said Article, a condominium-owned house pertaining to specified condominiums stipulated in Article 15-9-3, paragraph (1) of the Supplementary Provisions of the Act, an earthquake-proof standard-conforming house prescribed in Article 15-10, paragraph (1) of the Supplementary Provisions of the Act, or a renovated facility (Hereinafter referred to as "earthquake-resistant standard-compliant housing, etc." in this Article.) for performing arts performances prescribed in Article 15-10, paragraph (1) of the Supplementary Provisions of the Act, a person who intends to apply the provision of Article 7, paragraph (7) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act in the case of a person who intends to apply the provision of Article 15-9, paragraph (1) of the Supplementary Provisions of the Act, or the provision of Article 15-9, paragraph (4) or (5) of the Supplementary Provisions of the Act in the case of a person who intends to apply the provision of Article 15-9, paragraph (4) or (5) of the Supplementary Provisions of the Act, a person who intends to apply the provision of Article 15-11, paragraph (1) of the Supplementary Provisions of the Local Tax Act (This refers to seismic retrofitting prescribed in Article 15-9, paragraph (1) of the Supplementary Provisions of the Act, habitable safety repair work prescribed in paragraph (4) of the same Article, heat loss prevention repair work, etc. prescribed in paragraph (9) of the same Article, construction prescribed in Article 15-9-3, Paragraph (1) of the Supplementary Provisions of the Act and repair work to improve convenience, etc. prescribed in Article 15-11, paragraph (1) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this paragraph) shall submit a document prescribed in Article 7, paragraph (19) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act to the Governor, with the document prescribed in Article 7-2 of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act attached.

一 住所及び氏名又は名称

(i) Address and name

二 当該耐震基準適合住宅等の所在、家屋番号、種類、構造及び床面積

(ii) Location, house number, type, structure, and floor area of said earthquake-resistant standard-compliant house, etc.

三 当該耐震基準適合住宅等の建築年月日

(iii) Date of construction of said earthquake-resistant standard-compliant house, etc.

四 当該耐震基準適合住宅等に係る耐震改修等が完了した年月日

(iv) Date of completion of the seismic retrofitting, etc. of the earthquake-proof standard-compliant house, etc.

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

- 4 知事は、第一項(法附則第十五条の七第一項及び第二項に係る部分に限る。以下この項において同じ。)又は前項に規定する期間の経過後に当該各項に規定する申告書又は第二項に規定する書類の提出がされた場合において、当該期間内に当該申告書又は当該書類の提出がされなかつたことについてやむを得ない理由があると認めるときは、当該申告書に係る住宅又は当該申告書に係る耐震基準適合住宅等につき法附則第十五条の七第一項若しくは第二項、法附則第十五条の九第一項、第四項、第五項、第九項若しくは第十項、法附則第十五条の九の二第一項、第四項若しくは第五項、法附則第十五条の九の三第一項、法附則第十五条の十第一項又は法附則第十五条の十一第一項の規定を適用する。

Article 15-7 3. When the Governor finds that there is an unavoidable reason for not submitting the report or the document within the relevant period, in the event that the report or the document prescribed in each paragraph or the document prescribed in paragraph (2) is submitted after the period prescribed in paragraph (1) (limited to the part pertaining to Article 15-7, Paragraphs (1) and (2) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this Paragraph) or the preceding paragraph has passed, paragraph (1) or paragraph (2), Article 15-9, paragraph (1), paragraph (4), paragraph (5), paragraph (9) or paragraph (10), Article 15-9-2, paragraph (1), paragraph (4) or paragraph (5), Article 15-9-3, paragraph (1), Article 15-10, paragraph (1) or Article 15-11, paragraph (1) of the Supplementary Provisions of the Act shall apply to the residence or earthquake-resistant standard-compliant house, etc. pertaining to the application.

(昭五二条例七二・全改、昭五四条例三〇・平六条例八二・平八条例九〇・平九条例五二・平一〇条例七五・平一一条例七五・平一三条例一〇四・平一六条例一一二・平一八条例九四・平一九条例八三・平二〇条例七八・平二〇条例八二・平二一条例五八・平二一条例六七・平二二条例二九・平二三条例六二・平二六条例九六・平二九条例三八・平三〇条例六八・平三一条例五二・令四条例六五・令五条例五五・令六条例九四・一部改正)

(Totally amendment of Ordinance No. 72 1977; partial amendment of Ordinance No. 30 of 1979, Ordinance No. 82 of 1994, Ordinance No. 90 of 1996, Ordinance No. 52 of 1997, Ordinance No. 75 of 1998, Ordinance No. 75 of 1999, Ordinance No. 104 of 2001, Ordinance No. 112 of 2004, Ordinance No. 94 of 2006, Ordinance No. 83 of 2007, Ordinance No. 78 of 2008, Ordinance No. 82 of 2008, Ordinance No. 58 of 2009, Ordinance No. 67 of 2009, Ordinance No. 29 of 2010, Ordinance No. 62 of 2011, Ordinance No. 96 of 2014, Ordinance No. 38 of 2017, Ordinance No. 68 of 2018, Ordinance No. 52 of 2019, Ordinance No. 65 of 2022, Ordinance No. 55 of 2023, Ordinance No. 94 of 2024)

(商業地等に対して課する令和六年度分の固定資産税の減額)

(Reduction of fixed assets tax for 2024 imposed on commercial land, etc.)

第十五条の二 令和六年度分の固定資産税に限り、法附則第十七条第四号に規定する商業地等(以下「商業地等」という。)に係る当該年度分の固定資産税額(当該商業地等が当該年度分の固定資産税について法附則第十八条の規定の適用を受ける商業地等であるときは、当該年度の同条第一項に規定する宅地等調整固定資産税額、同条第四項に規定する商業地等据置固定資産税額又は同条第五項に規定する商業地等調整固定資産税額とする。以下この条において同じ。)が、当該商業地等に係る当該年度分の固定資産税の課税標準となるべき価格に十分の六・五を乗じて得た額(当該商業地等が当該年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける商業地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該商業地等に係る当該年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額を超える場合には、その超えることとなる額に相当する額を、当該商業地等に係る固定資産税額から減額する。

Article 15-2 Where, with respect to fixed assets tax for the fiscal year 2024 only, the amount of fixed assets tax for the relevant fiscal year with respect to commercial land, etc. prescribed in Article 17, item (iv) of the Supplementary Provisions of the Act (hereinafter referred to as "commercial land, etc.") exceeds the amount of fixed assets tax (when the said commercial land, etc. is commercial land, etc. to which the provision of Article 18 of the Supplementary Provisions of the Act is applied with respect to the fixed assets tax for the relevant fiscal year, it shall be the amount of adjusted fixed assets tax on residential land, etc. prescribed in paragraph (1) of the said Article, the amount of deferred fixed asset tax on commercial land, etc. prescribed in paragraph (4) of the said Article or the amount of adjusted fixed assets tax on commercial land, etc. prescribed in paragraph (5) of the said Article for the relevant fiscal year. Hereinafter the same shall apply in this Article) for the relevant fiscal year with respect to commercial land, etc. in the case where the amount of fixed assets tax for the relevant fiscal year with respect to such commercial land, etc. is the amount obtained by multiplying the value to be the tax base for

fixed assets tax for the relevant fiscal year with 6.5/10 (in the case where the said commercial land, etc. is commercial land, etc. to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 of the Supplementary Provisions of the Act apply with respect to fixed asset tax for the relevant fiscal year, the amount obtained by multiplying the said amount by the rate prescribed in these provisions), the amount equivalent to such excess shall be reduced from the amount of fixed assets tax for the said commercial land, etc.

(平一七条例二三・追加、平一八条例九四・平一九条例二五・平二〇条例二八・平二一条例五八・平二二条例二九・平二三条例二三・平二四条例九二・平二五条例三六・平二六条例二八・平二七条例九三・平二八条例一八・平二九条例一五・平三〇条例六八・平三一条例一七・令二条例一九・令三条例五四・令四条例二二・令五条例二〇・令六条例九四・一部改正)

(Addition of Ordinance No. 23 of 2005; partial amendment of Ordinance No. 94 of 2006, Ordinance No. 25 of 2007, Ordinance No. 28 of 2008, Ordinance No. 58 of 2009, Ordinance No. 29 of 2010, Ordinance No. 23 of 2011, Ordinance No. 92 of 2012, Ordinance No. 36 of 2013, Ordinance No. 28 of 2014, Ordinance No. 93 of 2015, Ordinance No. 18 of 2016, Ordinance No. 15 of 2017, Ordinance No. 68 of 2018, Ordinance No. 17 of 2019, Ordinance No. 19 of 2020, Ordinance No. 54 of 2021, Ordinance No. 22 of 2022, Ordinance No. 20, 2023, Ordinance No. 94, 2024)

(住宅用地等に対して課する令和六年度から令和八年度までの各年度分の固定資産税の減額)

(Reduction of fixed assets tax imposed on residential fixed assets tax for each fiscal year from FY2024 to FY2026)

第十五条の三 令和六年度から令和八年度までの各年度分の固定資産税に限り、法附則第二十一条の二第一項に規定する住宅用地等(以下この条及び附則第二十条の三において「住宅用地等」という。)に係る当該年度分の固定資産税額(当該住宅用地等が当該年度分の固定資産税について法附則第十八条又は法附則第十九条の四の規定の適用を受ける住宅用地等であるときは、当該年度分の法附則第十八条第一項に規定する宅地等調整固定資産税額、同条第四項に規定する商業地等据置固定資産税額、同条第五項に規定する商業地等調整固定資産税額又は法附則第十九条の四第一項に規定する市街化区域農地調整固定資産税額とする。以下この条において同じ。)が、次の各号に掲げる年度の区分に応じ、当該各号に定める額を超える場合には、その超えることとなる額に相当する額を、当該住宅用地等に係る当該年度分の固定資産税額から減額する。

Article 15-3 Only for the fixed assets tax for each fiscal year from FY2024 to FY2026, when the amount of fixed assets tax for the relevant fiscal year (the amount of adjusted fixed asset tax on residential land, etc. prescribed in Article 18, paragraph (1) of the Supplementary Provisions of the Act, the amount of adjusted fixed asset tax on commercial land, etc. prescribed in paragraph

(4) of the said Article, the amount of adjusted fixed asset tax on agricultural land in urbanized areas prescribed in Article 19-4, paragraph (1) of the Supplementary Provisions of the Act The same shall apply hereinafter in this Article) on residential land, etc. prescribed in Article 21-2, paragraph (1) of the Supplementary Provisions of the Act (hereinafter referred to as "residential land, etc." in this Article and Article 20-3 of the Supplementary Provisions.) exceeds the amount specified in each of the following items for the classification of fiscal years listed in the respective items, the amount equivalent to the amount by which such amount is exceeded shall be reduced from the amount of fixed assets tax for the relevant fiscal year on the residential land, etc.

一 令和六年度 次に掲げる住宅用地等の区分に応じ、それぞれ次に定める額

(i) FY 2024: The amount specified below for each of the following residential land use categories

イ ロに掲げる住宅用地等以外の住宅用地等 当該住宅用地等の当該年度分の固定資産税に係る前年度分の固定資産税の課税標準額(法附則第二十一条の二第二項において法附則第十八条第六項、法附則第十八条の三及び法附則第十九条の四第四項から第六項までの規定を読み替えて準用される前年度分の固定資産税の課税標準額をいう。以下この条において同じ。))に、次に掲げる区分に応じ、それぞれ次に定める割合(以下この条において「負担上限割合」という。)を乗じて得た額(当該住宅用地等が当該年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和六年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額

(a) Residential land, etc. other than residential land, etc. listed in (b)

The amount obtained by multiplying the tax base amount of fixed assets tax (This refers to the tax base amount of fixed assets tax for the previous fiscal year to which the provisions replacing the terms pursuant to Article 18, paragraph (6) of the Supplementary Provisions of the Act, Article 18-3 of the Supplementary Provisions of the Act, and Article 19-4, paragraphs (4) to (6) inclusive of the Supplementary Provisions of the Act are applied mutatis mutandis in Article 21-2, paragraph (2). The same shall apply hereinafter in this Article) for the previous fiscal year for the relevant residential land, etc. for the relevant fiscal year by the rates prescribed respectively in the following items for the following classifications (hereinafter in this Article referred to as the "Maximum Burden Percentage"): Article 349-3 or Article 15 to Article 15-3 of the Supplementary Provisions of the Local Tax Act prior to the amendment in 2022, when the residential land, etc., the amount of fixed assets tax (when the said residential land is subject to the provisions of Article 349-3 of the Act or Articles 15 through 15-3 of the Supplementary Provisions of the , the amount obtained by multiplying the said amount by the

rate prescribed in these provisions) in the case where the amount to be the tax base of land for the fiscal year 2024 for the said residential land, etc. is subject to the provisions of Article 15-3 of the Supplementary Provisions

(1) 住宅用地 百分の百十

(1) Residential land 110/100

(2) 商業地等 百分の百十

(2) Commercial land, etc. 110/100

(3) 市街化区域農地(法附則第二十一条の二第一項に規定する市街化区域農地をいう。以下この条及び附則第二十条の三において同じ。) 百分の百十

(3) Agricultural land in an urbanized area(meaning agricultural land in an urbanized area as prescribed in Article 21-2, paragraph (1) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this Article and Article 20-3 of the Supplementary Provisions) 110/100

ロ 令和五年度分の固定資産税について、東京都都税条例の一部を改正する条例(令和六年東京都条例第九十四号。以下「令和六年改正条例」という。)による改正前の東京都都税条例附則第十五条の二又は附則第十五条の三第三号イ若しくはロの規定の適用があつた住宅用地等 当該住宅用地等に係る令和五年度分の固定資産税に係るこれらの規定に規定する固定資産税の課税標準となるべき額(当該住宅用地等が同年度分の固定資産税について地方税法等の一部を改正する法律(令和六年法律第四号)第一条の規定による改正前の地方税法(以下「令和六年改正前の地方税法」という。)第三百四十九条の三又は令和六年改正前の地方税法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額をこれらの規定に定める率で除して得た額)に、負担上限割合を乗じて得た額(当該住宅用地等が令和六年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和六年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額

(b) Residential fixed assets tax to which the provisions of Article 15-2 of the Supplementary Provisions or Article 15-3, item (iii)(a) or (b) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the amendment by the Ordinance Partially amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No. 94 of 2024. Hereinafter referred to as the "2024 Revised Ordinance") were applied with regard to the fixed assets tax for the fiscal year 2023: The amount obtained by multiplying the tax base of fixed assets tax prescribed in these provisions (in the case where the said residential land is residential land to which the provisions of Article 349-3 of the Act for Partial Amendment of the Local Tax Act, etc. (Act No.4 of 2024)or Articles 15 through 15-3 of the

Supplementary Provisions of the Local Tax Act prior to the amendment in 2024 (hereinafter referred to as the "Local Tax Act before the 2024 Amendment") apply to the fixed asset tax for the same year, the amount obtained by dividing the said amount by the rate prescribed in these provisions) for the fixed assets tax for the fiscal year 2023 on residential property, etc. for the said residential lands, etc. by the ratio prescribed in the following items. The amount of fixed assets tax in the case where the amount to be the tax base of fixed assets tax for FY2024 for the said residential land, etc. is the amount obtained by multiplying the amount to be the tax base of fixed assets tax for FY2024 for the said residential land, etc. by the following percentages (in the case where the said residential land, etc. is residential land to which the provisions of Article 349-3 of the Act or Articles 15 through 15-3 of the Supplementary Provisions of the Act apply with respect to the fixed asset tax for the fiscal year of 2024, the amount obtained by multiplying the said amount by the rate prescribed in these provisions), which are specified respectively for the following categories

二 令和七年度 次に掲げる住宅用地等の区分に応じ、それぞれ次に定める額

(ii) Fiscal year 2025: The amount specified below for each of the following residential land use categories

イ ロに掲げる住宅用地等以外の住宅用地等 当該住宅用地等の当該年度分の固定資産税に係る前年度分の固定資産税の課税標準額に、負担上限割合を乗じて得た額(当該住宅用地等が当該年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和七年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額

(a) Residential land, etc. other than residential land, etc. listed in (b): The amount obtained by multiplying the tax base amount of fixed assets tax for the previous fiscal year for the fixed assets tax for the relevant fiscal year for the said residential land, etc. by the maximum burden ratio (in the case where the said residential land, etc. is subject to the provisions of Article 349-3 of the Act or Articles 15 through 15-3 of the Supplementary Provisions of the Act with regard to the fixed assets tax for the fiscal year 2025, the amount obtained by multiplying the said amount by the rate prescribed in these provisions)

ロ 令和六年度分の固定資産税について、前号イ又はロの規定の適用があつた住宅用地等 当該住宅用地等に係る令和六年度分の固定資産税に係る同号イ又はロに規定する固定資産税の課税標準となるべき額(当該住宅用地等が同年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額をこれらの規定に定める率で除して得た額)に、負担上限割合を乗じて得た額(当該住宅用地等が令和七年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規

定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和七年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額

(b) Residential land to which the provision of (a) or (b) of the preceding item has been applied with respect to the fixed assets tax for the FY 2024 (In the case where the said residential land, etc. is residential land to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act are applied, the amount obtained by dividing the said amount by the rate prescribed in these provisions), multiplied by the maximum burden ratio (in the case where the said residential land, etc. is residential property to which the tax base for fixed assets tax prescribed in Article 349-3 of the Act or Article 15 of the Supplementary Provisions of the Act is applied for the fixed assets tax for the fiscal year of 2025).

三 令和八年度 次に掲げる住宅用地等の区分に応じ、それぞれ次に定める額(iii)

Fiscal year 2026: The amount specified below for each of the following residential land use categories

イ ロに掲げる住宅用地等以外の住宅用地等 当該住宅用地等の当該年度分の固定資産税に係る前年度分の固定資産税の課税標準額に、負担上限割合を乗じて得た額(当該住宅用地等が令和八年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和八年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額

(a) Residential land, etc. other than residential land, etc. listed in (b): The amount obtained by multiplying the tax base amount of fixed assets tax for the previous fiscal year for the relevant fiscal year for the said residential land, etc. by the maximum burden ratio (when the said residential land, etc. is subject to the provisions of Article 349-3 of the Act or Articles 15 through 15-3 of the Supplementary Provisions of the Act with regard to the fixed assets tax for the fiscal year 2026, the amount obtained by multiplying the said amount by the rate prescribed in these provisions)

ロ 令和七年度分の固定資産税について、前号イ又はロの規定の適用があつた住宅用地等 当該住宅用地等に係る令和七年度分の固定資産税に係る同号イ又はロに規定する固定資産税の課税標準となるべき額(当該住宅用地等が同年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額をこれらの規定に定める率で除して得た額)に、負担上限割合を乗じて得た額(当該住宅用地等が令和八年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗

じて得た額)を当該住宅用地等に係る令和八年度分の固定資産税の課税標準となるべき額とした場合における固定資産税額

- (b) Residential land to which the provision of (a) or (b) of the preceding item has been applied with regard to the fixed assets tax for the fiscal year 2025: The amount to be the tax base of the fixed assets tax prescribed in (a) or (b) of the said item with regard to the fixed assets tax for the fiscal year 2025 on residential land, etc. (when the said residential land, etc. is subject to the provisions of Article 349-3 of the Act or Articles 15 to 15-3 of the Supplementary Provisions of the Act with regard to the fixed assets tax for the same fiscal year, the amount obtained by dividing the said amount by the rate prescribed in the said provisions) (When the said residential property is residential property to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act apply with respect to the fixed assets tax for the same fiscal year, the amount obtained by dividing the said amount by the rate specified in these provisions), multiplied by the maximum burden ratio (when the said residential property is residential property to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act apply with respect to the fixed assets tax for fiscal 2026, the amount obtained by dividing the said amount by the rate specified in these provisions).

(平二一条例五八・追加、平二四条例九二・平二五条例一〇〇・平二六条例九六・平二七条例九三・平二七条例一〇〇・平二八条例七九・平二九条例三八・平三〇条例六八・令元条例四・令二条例五二・令三条例五四・令四条例六五・令五条例五一・令六条例九四・一部改正)

(Addition of Ordinance No. 58 of 2009; Ordinance No. 92 of 2012, Ordinance No. 100 of 2013, Ordinance No. 96 of 2014, Ordinance No. 93 of 2015, Ordinance No. 100 of 2015, Ordinance No. 79 of 2016, Ordinance No. 38 of 2017, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 54 of 2021, Ordinance No. 65 of 2022, Ordinance No. 51 of 2023, Ordinance No. 94 of 2024)

(宅地化農地に対して課する固定資産税及び都市計画税の納税義務の免除等)

(Exemption from the obligation to pay fixed assets tax and city planning tax on farmland converted to residential land, etc.)

第十六条 市街化区域設定年度(法附則第二十九条の五第一項に規定する市街化区域設定日(以下この条において「市街化区域設定日」という。))の属する年の翌年の一月一日(当該市街化区域設定日が一月一日である場合には、同日)を賦課期日とする年度をいう。以下この条において同じ。)分及び市街化区域設定年度の翌年度分の固定資産税及び都市計画税に限り、市街化区域設定年度に係る賦課期日に所在する法附則第十九条の二第一項に規定する市街化区域農地(以下この条において「市街化区域農地」という。)で当

該市街化区域農地の所有者が市街化区域設定日から市街化区域設定年度の初日の属する年の十二月三十一日までの間に当該市街化区域農地につき地方税法施行令附則第十四条の五第二項各号に掲げる計画的な宅地化のための手続を開始し、かつ、当該手続が開始されたことにつき知事の認定を受けたもの(以下この条において「宅地化農地」という。)に対してその者(その相続人を含む。以下この条において「宅地化農地所有者」という。)に課する固定資産税及び都市計画税については、当該宅地化農地について市街化区域設定日から市街化区域設定年度の翌年度の初日の属する年の十二月三十一日までの間に同条第三項各号に掲げる宅地化のための計画策定等がなされたことにつき知事の確認を受けた場合には、市街化区域設定年度分及び市街化区域設定年度の翌年度分(市街化区域設定年度に当該確認を受けたときにあつては、市街化区域設定年度分)の当該宅地化農地に係る固定資産税額及び都市計画税額のそれぞれ十分の九に相当する額に係る徴収金の納税義務を免除する。

Article 16 Limited fixed assets tax and city planning tax for the fiscal year in which the urbanization promotion area is established and the fiscal year following the urbanization promotion area establishment year (this refers to January 1 of the year following the fiscal year in which the urbanization zone is established (or, if the said date of establishment of the urbanization zone is January 1, the same date) with the date of establishment of the urbanization area as prescribed in Article 29-5, paragraph (1) of the Supplementary Provisions of the Act as the levy date. (hereinafter in this Article referred to as the "Date of Establishment of Urbanization Area") The same shall apply hereinafter in this Article), during the period up to December 31 of the year that includes the first day of the zoning year, the agricultural land in an urbanization zone as provided in Article 19-2, paragraph (1) of the Supplementary Provisions of the Act located on the levy date for the year in which the urbanization zone is established (hereinafter referred to as "agricultural land in an urbanization zone" in this Article), the farmland in said urbanization area shall be converted into residential land (hereinafter in this Article referred to as "farmland converted to residential land") by initiating the procedures for the planned residential land conversion listed in each item of Article 14-5, paragraph (2) of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act, with respect to the fixed assets tax and city planning tax imposed on a person who has been certified by the Governor as having initiated such procedures, in the event that the Governor has confirmed that a plan, etc. for residential land development as set forth in each item of paragraph (3) of the same Article has been formulated for the said farmland for residential land development during the period from the date of establishment of the urbanization zone to December 31 of the year that includes the first day of the year following the year of establishment of the urbanization zone (in the case where such confirmation was obtained in the year of establishment of the urbanization area, for the year of establishment of the urbanization area), the tax payment obligation for the

amount equal to 9/10 of the fixed assets tax and city planning tax for the said agricultural land for the year of establishment of the urbanization zone and for the year following the year of establishment of the urbanization zone shall be exempted from tax collection.

- 2 前項の認定を受けようとする者は、市街化区域設定年度の初日から同年度の翌年度の初日の属する年の一月三十一日までの間にその旨を知事に申告しなければならない。ただし、知事がやむを得ない理由があると認める場合は、この限りでない。

(2) A person who intends to obtain the certification set forth in the preceding paragraph shall file a report to that effect with the governor between the first day of the year in which the urbanization area is established and January 31 of the year that includes the first day of the year following the same year. However, this shall not apply in cases where the Governor deems that there are compelling reasons.

- 3 前項の申告をする者は、次に掲げる事項を記載した申告書に地方税法施行規則附則第八条の三第二項第一号に掲げる書類を添付して、これを知事に提出しなければならない。

(3) A person who files a return set forth in the preceding paragraph shall submit to the governor a return form stating the following matters, with the documents listed in Article 8-3, paragraph (2), item (i) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act attached thereto.

一 所有者の住所及び氏名又は名称

(i) Address and name of the owner

二 土地の所在、地番、地目及び地積

(ii) Location, lot number, lot classification and acreage of the land

三 当該市街化区域農地の宅地化に係る開発行為等の手法

(iii) the method of development activities, etc. pertaining to the conversion of said agricultural land in the urbanization area into residential land

四 当該市街化区域農地に係る計画的な宅地化のための手続を開始した年月日

(iv) the date of commencement of the procedures for the planned conversion of such agricultural land into residential land in the urbanization area.

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

- 4 市街化区域設定年度の翌年度の初日の属する年の十二月三十一日までの間に宅地化農地について第一項に規定する計画策定等がなされないことについて、宅地化農地所有者の申請に基づきやむを得ない理由があると知事が認定するときに限り、市街化区域設定年度の翌々年度の初日の属する年の一月一日から同年度の翌年度の初日の属する年の十二月三十一日までの間に当該宅地化農地について計画策定等がなされたことにつき知事の確認を受けた場合には、市街化区域設定年度分及び市街化区域設定年度の翌年度分の当該宅地化農地に係る固定資産税額及び都市計画税額のそれぞれ十分の九に相当する額

並びに市街化区域設定年度の翌々年度分及び市街化区域設定年度から起算して三年度を経過した年度分(市街化区域設定年度の翌々年度に当該確認を受けたときにあつては、市街化区域設定年度の翌々年度分)の当該宅地化農地に係る固定資産税額及び都市計画税額のそれぞれ三分の二に相当する額(市街化区域設定年度の翌々年度の初日の属する年の一月一日から同年三月三十一日までの間に当該確認を受けたときにあつては、市街化区域設定年度分及び市街化区域設定年度の翌年度分の当該宅地化農地に係る固定資産税額及び都市計画税額のそれぞれ十分の九に相当する額)に係る徴収金の納税義務を免除する。

(4) In the event that the Governor confirms that the planning, etc. for the farmland to be converted into residential land was made during the period from January 1 of the year that includes the first day of the year following the year in which the urbanization zone is established to December 31 of the year following the first day of the year in which the urbanization zone is established, the amount of fixed assets tax and urban planning tax for the farmland to be converted into residential land for the year following the year in which the urbanization zone is established shall be , in the case where the farmland has been confirmed by the governor, the amount equivalent to 9/10 of the amount of fixed assets tax and the amount equivalent to 2/3 of the amount of urban planning tax on the farmland for the year following the year in which the urbanization zone was established and the year after three years have passed from the year in which the urbanization zone was established (in the case where such confirmation was obtained in the second year following the year in which the urbanization zone was established, the second year after the year following the year in which the urbanization zone was established) (In the case where the confirmation is received between January 1 of the year following the year in which the urbanization zone is established and March 31 of the same year, the amount equivalent to two thirds of the amount of fixed assets tax and city planning tax, respectively, on the agricultural land turned into residential land for the year following the year in which the urbanization zone is established and the year in which the urbanization zone is established) e.

5 前項の認定を受けようとする者は、市街化区域設定年度の翌々年度の初日の属する年の一月三十一日までの間にその旨を知事に申請しなければならない。ただし、知事がやむを得ない理由があると認める場合は、この限りでない。

(5) A person who intends to obtain the certification set forth in the preceding paragraph shall apply to the Governor to that effect by January 31 of the year that includes the first day of the second year following the year in which the urbanization area is established. However, this shall not apply in cases where the Governor deems that there are compelling reasons. However, this shall not apply in cases where the Governor deems that there are compelling reasons.

6 前項の申請をする者は、次に掲げる事項を記載した申請書に地方税法施行規則附則第八条の三第二項第二号に掲げる書類を添付して、これを知事に提出しなければならない

い。

- (6) A person who files an application set forth in the preceding paragraph shall submit to the governor a written application stating the following matters, with the documents listed in Article 8-3(2)(ii) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act attached.

一 所有者の住所及び氏名又は名称

(i) Address and name of the owner

二 土地の所在、地番、地目及び地積

(ii) Location, lot number, lot classification and acreage of the land

三 当該市街化区域農地に係る計画的な宅地化のための計画策定等を市街化区域設定年度の翌年度の初日の属する年の十二月三十一日までの間に行うことができない理由

(iii) Reasons why the planning, etc. for the planned conversion to residential land for the agricultural land in the urbanization area concerned cannot be carried out by December 31 of the year that includes the first day of the year following the year in which the urbanization area is established.

四 当該市街化区域農地に係る計画的な宅地化のために予定している計画策定等の区分

(iv) Classification of planning, etc. planned for the planned conversion of the agricultural land in the urbanization area into residential land.

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

(v) In addition to what is listed in the preceding items, matters deemed necessary by the governor

- 7 第一項の確認を受けようとする宅地化農地所有者は市街化区域設定年度の初日から同年度の翌々年度の初日の属する年の一月三十一日までの間に、第四項の確認を受けようとする宅地化農地所有者は同年一月一日から同日の属する年の翌々年の一月三十一日までの間に、その旨を知事に申請しなければならない。ただし、知事がやむを得ない理由があると認める場合は、この限りでない。

- (7) An owner of farmland converted into residential land who wishes to obtain the confirmation under paragraph (1) shall apply to the governor between the first day of the year in which the urbanization zone is established and January 31 of the year that includes the first day of the second year following the same year, and an owner of farmland converted into residential land who wishes to obtain the confirmation under paragraph (4) shall apply to the governor between January 1 of the same year and January 31 of the year following the year to which that date belongs. However, this shall not apply in cases where the Governor deems that there are compelling reasons.

- 8 前項の申請をする宅地化農地所有者は、次に掲げる事項を記載した申請書に地方税法施行規則附則第八条の三第二項第三号に掲げる書類を添付して、これを知事に提出しなければならない。

(8) An owner of farmland converted into residential land who files an application under the preceding paragraph shall submit to the governor a written application stating the following matters and attaching the documents listed in Article 8-3, paragraph (2), item (iii) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Law.

一 所有者の住所及び氏名又は名称

(i) Address and name of the owner

二 土地の所在、地番、地目及び地積

(ii) Location, lot number, lot classification and acreage of the land

三 当該市街化区域農地に係る計画的な宅地化のための計画策定等がなされた年月日
(iii) the date when the planned conversion to residential land for the agricultural land in the urbanization area was established.

四 前三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

(iv) In addition to what is listed in the preceding three items, matters deemed necessary by the Governor

9 知事は、第一項若しくは第四項の確認をしたとき、又は当該確認をしない旨の決定をしたときは、遅滞なくその旨を当該宅地化農地所有者に通知しなければならない。

(9) When the Governor has made the confirmation under paragraph (1) or (4), or has made a decision not to make such confirmation, he/she shall notify the owner of the agricultural land converted into residential land without delay.

10 知事は、第一項の認定をした場合には、市街化区域設定年度の翌々年度の初日の属する年の三月三十一日までの期間、当該認定に係る宅地化農地に係る市街化区域設定年度分及び市街化区域設定年度の翌年度分の固定資産税額及び都市計画税額のそれぞれ十分の九に相当する額に係る徴収金の徴収を猶予する。

(10) In the event that the Governor grants the approval under paragraph (1), he/she shall, for a period until March 31 of the year that includes the first day of the second year following the year of establishment of the urbanization zone, defer the collection of the amount equivalent to nine-tenths of the fixed assets tax and city planning tax for the year of establishment of the urbanization zone and for the year following the year of establishment of the urbanization zone, respectively, on the agricultural land converted to residential land pertaining to the said approval. ,deferment of the collection of the tax.

11 知事は、第四項の認定をした場合には、市街化区域設定年度の翌々年度の初日から同年度の翌々年度の初日の属する年の三月三十一日までの間、当該認定に係る宅地化農地に係る市街化区域設定年度分及び市街化区域設定年度の翌年度分の固定資産税額及び都市計画税額のそれぞれ十分の九に相当する額並びに市街化区域設定年度の翌々年度分及び市街化区域設定年度から起算して三年度を経過した年度分の固定資産税額及び都市計画税額のそれぞれ三分の二に相当する額に係る徴収金の徴収を猶予する。

(11) In the event that the Governor has granted the approval under paragraph (4), person shall, during the period from the first day of the second fiscal year following the year in which the urbanization zone is established to March 31 of the year that includes the first day of the second fiscal year following the year in which the urbanization zone is established, pay an amount equivalent to 9/10 of the fixed assets tax amount and the city planning tax amount for the fiscal year in which the urbanization zone is established and the fiscal year following the year in which the urbanization zone is established for the agricultural land converted to residential land pertaining to the said approval, for the fiscal year after three fiscal years have passed from the fiscal year in which the urbanization zone is established, the collection of the amount equivalent to 2/3 of the fixed assets tax amount and the city planning tax amount, respectively.

12 知事は、前二項の規定による徴収の猶予をした場合において、当該徴収の猶予に係る固定資産税及び都市計画税について第一項(第四項の認定をした場合にあっては、同項)の規定の適用がないことが明らかとなったときは、当該徴収の猶予に係る固定資産税及び都市計画税に係る徴収金の全部又は一部についてその徴収の猶予を取り消し、直ちに当該徴収の猶予の取消しに係る固定資産税及び都市計画税に係る徴収金を徴収する。

(12) Where the Governor has granted a grace of collection pursuant to the provisions of the preceding two paragraphs, and it has become clear that the provision of paragraph (1) (or paragraph (4) in the case of granting approval under the same paragraph) does not apply to the fixed assets tax and city planning tax pertaining to the said grace of collection, the Governor shall rescind the grace of collection for all or part of the collection pertaining to the fixed assets tax and city planning tax pertaining to the said grace of collection and immediately collect the collection charges pertaining to the fixed assets tax and city planning tax pertaining to the said rescission of grace of collection.

13 知事は、固定資産税及び都市計画税に係る徴収金を徴収した場合において、当該固定資産税及び都市計画税の課された土地について第一項の規定の適用があることとなったときは、当該固定資産税及び都市計画税の納税義務者の申請に基づいて、当該土地に係る固定資産税額及び都市計画税額のそれぞれ十分の九に相当する額に係る徴収金を還付する。

(13) In the case where the Governor has collected the amount of collection pertaining to fixed assets tax and city planning tax, and the provision of paragraph (1) has become applicable to the land on which the said fixed assets tax and city planning tax were imposed, the Governor shall, upon application by the person liable for the said fixed assets tax and city planning tax, refund the amount of collection pertaining to the said land equivalent to 9/10 of the amount of fixed assets tax and city planning tax, respectively.

14 知事は、固定資産税及び都市計画税に係る徴収金を徴収した場合において、当該固定資産税及び都市計画税の課された土地について第四項の規定の適用があることとなった

ときは、当該固定資産税及び都市計画税の納税義務者の申請に基づいて、当該土地に係る固定資産税額及び都市計画税額のそれぞれ三分の二(市街化区域設定年度分及び市街化区域設定年度の翌年度分の固定資産税及び都市計画税については、十分の九)に相当する額に係る徴収金を還付する。

(14) When the Governor has collected the amount of collection pertaining to the fixed assets tax and the city planning tax, and the provision of paragraph (4) has become applicable to the land on which the said fixed assets tax and city planning tax are imposed, the Governor may, upon application by the person liable for the said fixed assets tax and city planning tax, collect the amount of collection pertaining to the said land equivalent to $\frac{2}{3}$ of the amount of the fixed assets tax and the city planning tax, respectively (or $\frac{1}{10}$ of the amount of the fixed assets tax and the city planning tax for the year when the urbanization zone is established and for the year following the year when the urbanization zone is established).

15 市街化区域設定年度の翌年度までに第一項の確認を受けた土地に対して同項の納税義務の免除を受けた宅地化農地所有者に課する固定資産税及び都市計画税については、市街化区域設定年度の翌々年度分(市街化区域設定年度に当該確認を受けた場合にあっては、市街化区域設定年度の翌年度分及び市街化区域設定年度の翌々年度分)及び市街化区域設定年度から起算して三年度を経過した年度分の固定資産税及び都市計画税に限り、当該確認に係る土地に係る固定資産税額及び都市計画税額のそれぞれ十分の九(市街化区域設定年度から起算して三年度を経過した年度分については、三分の二)に相当する額を当該確認に係る土地に係る固定資産税額及び都市計画税額から減額する。

(15) With respect to fixed assets tax and city planning tax, the amount of fixed assets tax and city planning tax for the land pertaining to the said confirmation shall be nine-tenths ($\frac{9}{10}$ for the year following the year in which the urbanization zone was established and $\frac{2}{10}$ for the year following the year in which the urbanization zone was established) and for the year after three years have elapsed since the year in which the urbanization zone was established, respectively (or $\frac{2}{3}$ for the year after three years have elapsed since the year in which the urbanization zone was established).

16 市街化区域設定年度の翌々年度までに第四項の確認を受けた土地に対して同項の納税義務の免除を受けた宅地化農地所有者に課する固定資産税及び都市計画税については、市街化区域設定年度から起算して三年度を経過した年度分(市街化区域設定年度の翌々年度の初日の属する年の一月一日から同年三月三十一日までの間に当該確認を受けたときにあっては、市街化区域設定年度の翌々年度分及び市街化区域設定年度から起算して三年度を経過した年度分)の固定資産税及び都市計画税に限り、当該確認に係る土地に係る固定資産税額及び都市計画税額のそれぞれ三分の二に相当する額を当該確認に係る土地に係る固定資産税額及び都市計画税額から減額する。

(16) With respect to the fixed assets tax and city planning tax to be imposed on the owner of

farmland converted into residential land who is exempted from the tax payment obligation under paragraph (4) for land for which the confirmation under paragraph (4) has been obtained by the second year following the year in which the urbanization zone is established, the tax shall be imposed for the year after three years have passed counting from the year in which the urbanization zone is established (in the case where the confirmation is obtained between January 1 and March 31 of the year following the year in which the first day of the second year after the year in which the urbanization zone is established). In the case where said confirmation is received between January 1 and March 31 of the same year, only the fixed assets tax and city planning tax for the fiscal year following the year in which the urbanization zone was established and the fiscal year in which three years have passed since the year in which the urbanization zone was established shall be applied, and the amount equivalent to 2/3 of the fixed assets tax and city planning tax for the land pertaining to said confirmation shall be applied.

(平三条例五四・全改、平五条例四〇・平六条例八二・平九条例五二・平二一条例五八・一部改正)

(Totally changed of Ordinance No. 54 of 1991; partial amendment of Ordinance No. 40 of 1993. Ordinance No. 82 of 1994, Ordinance No. 52 of 1997, Ordinance No. 58 of 2009)

第十七条 削除

Article 17 Deletion.

(平二一条例五八)

(Ordinance No. 58 of 2009)

(特別土地保有税の課税の停止)

(Suspension of Special Land Holding Tax)

第十七条の二 平成十五年以後の各年の一月一日において土地の所有者が所有する土地に対しては、第四章第三節(第百五十七条から第百六十三条までを除く。)の規定にかかわらず、当分の間、平成十五年度以後の年度分の土地に対して課する特別土地保有税を課さない。

Article 17-2 Notwithstanding the provisions of Chapter IV, Section 3 (excluding Article 157

through Article 163), no special land holding tax to be imposed on land owned by the owner of land as of January 1 of each year after 2003 shall, for the time being, be imposed on land for the fiscal year after 2003.

2 平成十五年一月一日以後に取得された土地の取得に対しては、第四章第三節(第百五十七条から第百六十三条までを除く。)の規定にかかわらず、当分の間、土地の取得に対して課する特別土地保有税を課さない。

(2) Notwithstanding the provisions of Chapter IV, Section 3 (excluding Article 157 through Article 163), no special land holding tax imposed on land acquisitions shall be imposed for the time being on land acquisitions made on or after January 1, 2003.

3 平成十五年以後の各年の一月一日において土地の所有者が所有する第百五十七条に規定する遊休土地(以下この項において単に「遊休土地」という。)に対しては、同条から第百六十三条までの規定にかかわらず、当分の間、平成十五年度以後の年度分の遊休土地に対して課する特別土地保有税を課さない。

3 Notwithstanding the provisions of Articles 157 to 163 inclusive, no special land holding tax shall be imposed on unused land (Hereinafter simply referred to as "Unused Land" in this paragraph) prescribed in Article 157 owned by the owner of land as of January 1 of each year after 2003 for the time being for the fiscal year after 2003.

(平一五条例九八・追加)

(Addition of Ordinance No. 98 of 2003)

(特別土地保有税の課税の特例)

(Special exception for taxation of special land holding tax)

第十八条 当分の間、土地の取得の日の属する年の翌々年(当該土地の取得の日が一月一日である場合にあっては、同日の属する年の翌年)の末日の属する年度以後の年度における当該土地に対して課する特別土地保有税については、第百四十五条第一項及び第百五十条第二項第一号中「取得価額」とあるのは、「取得価額(法附則第三十一条の二の二第一項に規定する修正取得価額が取得価額より低い土地にあっては、当該修正取得価額)」とする。

Article 18 For the time being, with respect to the special land holding tax to be imposed on land for the fiscal year that includes the last day of the second year following the year in which the land acquisition date belongs (in the case where the land acquisition date is on January 1, the year following the year in which the said date belongs) and any subsequent fiscal years, "acquisition price" in Article 145, paragraph (1) and Article 150, paragraph (2), item (i) shall be deemed to be replaced with "acquisition price (in the case where the revised acquisition price prescribed in Article 31-2-2, paragraph (1) of the Supplementary Provisions of the Act is lower than the acquisition price, the revised acquisition price).

(平一〇条例七五・全改、平一七条例九九・一部改正)

(Totally amendment of Ordinance No. 75 of 1998; partial amendment of Ordinance No. 99 of 2005)

第十八条の二 第百五十一条第一項に規定する納税義務の免除に係る期間(同条第二項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)、第百五十二条第一項に規定する納税義務の免除に係る期間(同条第二項において準用する第百五十一条第二項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)又は第百五十三条の二の二第一項に規定する納税義務の免除に係る期間(同条第二項において準用する第百五十一条第二項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)(以下

この項において「免除期間」という。)が定められている土地の所有者等(第百四十五条第一項に規定する土地の所有者等をいう。以下この項及び次項、次条第一項並びに附則第十八条の二の三第一項及び第三項において同じ。)が、平成十三年四月一日から免除期間の末日までの期間内に当該土地を譲渡した場合において、当該譲渡が非課税土地等予定地(当該譲渡の日から二年を経過する日までの期間(工場、事務所その他の建物若しくは構築物の建設又は大規模な宅地の造成に要する期間が通常二年を超えることその他の地方税法施行令附則第十五条の四第一項に規定する理由がある場合には、同条第二項に規定する期間とする。以下この項及び第四項において「予定期間」という。)内に、当該譲渡を受けた者(以下この項及び次項において「譲受者」という。)が、当該土地を法第五百八十六条第二項各号に掲げる土地(同項第二十三号、第二十五号及び第二十五号の二に掲げる土地並びに同項第二十八号に掲げる土地のうち法第三百四十八条第二項第一号又は第七号から第八号までに掲げる土地に該当するものを除く。以下この項において「非課税土地」という。)として使用し、若しくは使用させる予定であること、当該土地について第百五十二条第一項に規定する法第六百二条第一項各号に掲げる者の区分に応じ当該各号に定める土地の譲渡(以下この項において「特例譲渡」という。)をする予定であること又は当該土地を第百五十三条の二第一項の規定に該当する土地(以下この項において「免除土地」という。)として使用し、若しくは使用させる予定であることにつき知事の認定を受けた土地をいう。)のための譲渡に該当し、かつ、譲受者が、予定期間内に、当該土地を非課税土地として使用し、若しくは使用させたこと、当該土地について特例譲渡をしたこと又は当該土地を免除土地として使用し、若しくは使用させたことにつき知事の確認を受けたときは、当該土地の所有者等の当該土地に係る特別土地保有税及びこれに係る徴収金(免除期間に係るものに限る。第三項及び第四項において同じ。)の納税義務を免除する。

Article 18-2 Where the owner, etc. of land for which the period for exemption from tax liability (including the extended period in the case where the period for exemption from tax liability has been extended pursuant to paragraph (2) of the said Article) prescribed in Article 151, paragraph (1), the period for exemption from tax liability prescribed in Article 152, paragraph (1) (including the extended period in the case where the period pertaining to the exemption from tax liability has been extended pursuant to the provision of Article 151(2) as applied mutatis mutandis pursuant to paragraph (2) of the said Article) or the period for exemption from tax liability prescribed in Article 153-2-2, paragraph (1) (including the extended period in the case where the period pertaining to the exemption from tax liability has been extended pursuant to the provision of Article 151, paragraph (2) as applied mutatis mutandis pursuant to paragraph (2) of the said Article) (hereinafter referred to as the "period of exemption" in this paragraph) has been fixed, from April 1, 2001 to the last day of the exempt period, where the transfer of the said land within the period (the fact that the person who received said transfer (hereinafter referred to as

"Assignee" in this paragraph and the following paragraph) plans to use or cause to be used said land as land listed in each item of Article 586 (excluding land listed in item (xxiii), item (xxv), and item (xxv)-2 of the same paragraph and land listed in item (xxviii) of the same paragraph that falls under land listed in Article 348, paragraph (2), item (i) or items (vii) to (viii) inclusive of the Act) Hereinafter referred to as "tax-exempt land" in this paragraph), paragraph (2) of the Act within a period of two years from the date of said transfer (in the case where the period required for the construction of a factory, office or other building or structure, or for the development of a large-scale housing site normally exceeds two years, or where there is any other reason provided in Article 15-4, paragraph (1) of the Supplementary Provisions of the Order for the Enforcement of Local Tax Act, the period shall be the period provided in paragraph (2) of the same Article. Hereinafter referred to as "scheduled period" in this paragraph and paragraph (4)), that persons plans to transfer said land to a person listed in each item of Article 602, paragraph (1) of the Act as prescribed in Article 152, paragraph (1) for the category of persons listed in the items of the same paragraph, or that persons will use or cause to be used said land as land falling under the provision of Article 153-2, paragraph (1) of the Act, and that has been certified by the Governor as being used or scheduled to be used as land), the transfer falls under the transfer for the land listed (hereinafter in this paragraph referred to as "special transfer") in each item of Article 586, paragraph (2) of the Act, and the transferee has used or caused to be used the said land as tax-exempted land, or has made a special exception transfer with respect to the said land within the scheduled period, when the transfer falls under the transfer for land listed in each item of paragraph , paragraph (2) of Article 6, and the transferee has received confirmation from the Governor that persons has used or caused to be used the said land as exempted land, or that persons has used or caused to be used the said land as exempted land, the owner, etc. (hereinafter in this paragraph referred to as "exempt land") of the said land (meaning the owner of land, etc. prescribed in Article 145, paragraph (1). The same shall apply hereinafter in this paragraph and the next paragraph, paragraph (1) of the following Article and Article 18-2-3, paragraphs (1) and (3) of the Supplementary Provisions) shall be exempt from the obligation to pay special land holding tax and related collection fees (limited to those pertaining to the exemption period. The same shall apply in paragraphs (3) and (4)) for the said land.

- 2 土地の所有者等は、前項の規定の適用を受けようとする場合においては、譲受者に対する土地の譲渡の日までに、知事に対して当該土地に係る特別土地保有税について同項の規定の適用を受けたい旨の申出をしなければならない。ただし、当該申出が遅延したことについてやむを得ない理由があると知事が認める場合には、当該譲渡の日後に申出をすることができる。

- (2) When the owner of land, etc. intends to apply the provisions of the preceding paragraph, persons shall notify the Governor of one's desire to apply the provisions of the said paragraph to

the special land holding tax pertaining to the said land by the date of transfer of the land to the transferee. However, if the Governor deems that there is a compelling reason for the delay in making said offer, the offer may be made after the date of said transfer.

- 3 知事は、前項の申出があつた場合には、直ちに当該申出に係る土地に係る第百五十一条第三項又は第四項(これらの規定を第百五十二条第二項及び第百五十三条の二の二第二項において準用する場合を含む。)の規定による徴収の猶予を取り消し、かつ、当該徴収の猶予の取消しの日から第一項の認定をする日までの期間(当該徴収の猶予の取消しの日から六月以内に同項の認定を求める旨の申請がないときは、当該徴収の猶予の取消しの日から六月を経過する日までの期間とし、同項の認定をしない旨の決定をしたときは地方税法施行令附則第十五条の四第三項に規定する日までの期間とする。)、当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。)の徴収を猶予する。ただし、当該土地について、同項の規定の適用がないことが明らかである場合は、この限りでない。

- (3) When the Governor receives the request set forth in the preceding paragraph, he/she shall immediately rescind the grace of collection under Article 151, paragraph (3) or (4) (including the cases where these provisions are applied mutatis mutandis under Article 152, paragraph (2) and Article 153-2-2, paragraph (2)) pertaining to the land pertaining to said request, and defer collection of the special land holding tax pertaining to said land and the collection money pertaining thereto for the period (when no application has been filed within six months from the date of rescission of the grace of collection to request the recognition set forth in the said paragraph, the period shall be the period until the day on which six months have elapsed from the date of rescission of the grace of collection, and when a decision to the effect of not granting the recognition set forth in the said paragraph has been made, the period shall be the period until the day prescribed in Article 15-4, paragraph (3) of the Supplementary Provisions of the Ordinance Enforcement of Local Tax Act) from the date of rescission of said grace of collection (excluding those already collected) to the date of the approval set forth in paragraph (1). However, this shall not apply where it is clear that the provisions of said paragraph do not apply to said land.

- 4 第百五十一条第二項から第六項までの規定は、知事が第一項の認定をした場合における当該認定に係る予定期間の延長及び当該土地に係る特別土地保有税及びこれに係る徴収金の徴収の猶予並びに同項の規定により納税義務を免除した場合における当該土地に係る特別土地保有税及びこれに係る徴収金の還付について準用する。この場合において、同条第二項中「納税義務の免除に係る期間」とあるのは「附則第十八条の二第一項に規定する予定期間」と、「非課税土地として使用し、又は使用させることができないと認める場合」とあるのは「同条第一項に規定する譲受者が、同項に規定する非課税土地として使用し、若しくは使用させ、若しくは当該土地について同項に規定する特例譲渡をすることができないと認める場合又は同項に規定する譲受者が、当該土地を同項に

規定する免除土地(以下この項において「免除土地」という。)として使用し、若しくは使用させることができないと認める場合(この項の規定により同条第一項に規定する予定期間が既に延長されている場合を除く。))と、「相当の期間」とあるのは「相当の期間(当該土地を免除土地として使用し、又は使用させることができないと認める場合にあつては、五年を超えない範囲内で知事が定める相当の期間)」と、同条第三項中「第一項の認定」とあるのは「附則第十八条の二第一項の認定」と、「納税義務の免除に係る期間」とあるのは「当該認定の日から同項に規定する予定期間の末日までの期間」と、「当該土地に係る特別土地保有税及びこれに係る徴収金」とあるのは「同項に規定する当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。))」と、同条第四項中「第二項」とあり、及び「同項」とあるのは「附則第十八条の二第四項において読み替えて準用する第二項」と、「納税義務の免除に係る期間」とあるのは「附則第十八条の二第一項に規定する予定期間」と、「当該土地に係る特別土地保有税及びこれに係る徴収金」とあるのは「同項に規定する当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。))」と、同条第五項中「第一項の規定の適用がないこと」とあるのは「附則第十八条の二第一項の確認をすることができないこと」と、同条第六項中「第一項の規定の適用があることとなつた」とあるのは「附則第十八条の二第一項の規定により同項の土地の所有者等の当該土地に係る特別土地保有税及びこれに係る徴収金(同項に規定する免除期間に係るものに限る。)に係る納税義務を免除した」と読み替えるものとする。

- (4) The provisions of Article 151, paragraphs (2) to (6) inclusive shall apply mutatis mutandis to the extension of the scheduled period pertaining to the recognition set forth in paragraph (1) in the case where the Governor has given the recognition set forth in said paragraph, and to the deferment of collection of the special land holding tax pertaining to the said land and the amount of collection pertaining thereto, and to the refund of the special land holding tax pertaining to the said land and the amount of collection pertaining thereto in the case where the tax liability is exempted pursuant to the provision of said paragraph. In this case, the provision of paragraph (2) of the said Article shall apply mutatis mutandis. In this case, the term "the period pertaining to the exemption from tax liability" in paragraph (2) of the said Article shall be deemed to be replaced with "the scheduled period prescribed in Article 18-2, paragraph (1) of the Supplementary Provisions", and the phrase "where it is found impossible to use or cause to be used the land as tax-exempt land"(hereinafter in this paragraph referred to as "exempt land") in paragraph (2) of the said Article shall be deemed to be replaced with "where the transferee prescribed in paragraph (1) of the said Article uses or causes to be used as tax-exempt land prescribed in the said paragraph, or where it is found impossible to use or cause to be used the land as tax-exempt land". The term "where the transferee prescribed in paragraph (1) of the said Article finds it impossible to use or cause to be used as tax-exempt land prescribed in the said paragraph or to make a special transfer prescribed in the said paragraph with

respect to the said land (except where the scheduled period prescribed in paragraph (1) of the same Article has already been extended pursuant to the provisions of this paragraph), or where the transferee prescribed in the said paragraph finds it impossible to use or cause to be used the said land as exempt land prescribed in the said paragraph," the term "a reasonable period of time" shall be deemed to be replaced with "a reasonable period of time"(In the case where it is deemed impossible to use or cause to be used said land as exempted land, a reasonable period of time not exceeding five years to be determined by the Governor). The term "the approval under paragraph (1)" in paragraph (3) of the said Article shall be deemed to be replaced with "the approval under Article 18-2, paragraph (1) of the Supplementary Provisions," the term "the period pertaining to the exemption from tax liability" shall be deemed to be replaced with "the period from the date of said approval to the last day of the scheduled period prescribed in the said paragraph," the term "the special land holding tax on the said land and the amount collected thereon" shall be deemed to be replaced with "the special land holding tax prescribed in the said paragraph. The term "paragraph (2)" in paragraph (4) of the said Article shall be deemed to be replaced with "paragraph (2) as applied mutatis mutandis by replacing the term in Article 18-2, paragraph (4) of the Supplementary Provisions" and the term "the period pertaining to exemption from tax liability" shall be deemed to be replaced with "the scheduled period prescribed in Article 18-2, paragraph (1) of the Supplementary Provisions" and the term "the special land holding tax on the said land and the collection (excluding those already collected) pertaining to the said special land holding tax" shall be deemed to be replaced with "the scheduled period prescribed in the said paragraph. The phrase "the provision of paragraph (1) has become applicable" in paragraph (5) of the said Article shall be deemed to be replaced with "the owner, etc. of the land set forth in Article 18-2, paragraph (1) of the Supplementary Provisions has been exempted from the tax liability for the special land holding tax pertaining to the said land and the collection (limited to those pertaining to the exemption period prescribed in the same paragraph) pertaining thereto pursuant to the provision of Article 18-2, paragraph (1) of the said Article".

(平一一条例七五・追加、平一三条例八〇・平一四条例一一〇・平一五条例九八・平一七条例九九・平一九条例八三・平二〇条例七八・平二一条例六七・一部改正)

(Addition to Ordinance No. 75 of 1999; partial amendment of Ordinance No. 80 of 2001, Ordinance No. 110 of 2002, Ordinance No. 98 of 2003, Ordinance No. 99 of 2005, Ordinance No. 83 of 2007, Ordinance No. 78 of 2008, Ordinance No. 67 of 2009)

第十八条の二の二 第百五十一条第一項に規定する納税義務の免除に係る期間(同条第二項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)、第百五十二条第一項に規定する納税義務の免除に係る期間(同条第二項において準用する第百五十一条第二項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)又は第百五十三条の二の二第一項に規定する

納税義務の免除に係る期間(同条第二項において準用する第百五十一条第二項の規定により納税義務の免除に係る期間を延長した場合における当該延長された期間を含む。)(以下この項及び次項並びに次条において「免除期間」という。))が定められている土地の所有者等が、平成十三年四月一日から免除期間の末日までの期間内に、当該免除期間に係る第百五十一条第三項又は第四項(これらの規定を第百五十二条第二項及び第百五十三条の二の二第二項において準用する場合を含む。次項において同じ。))の規定による徴収の猶予の理由の全部又は一部の変更の申出をし、かつ、当該申出に係る土地を法第五百八十六条第二項各号に掲げる土地(同項第二十三号、第二十五号及び第二十五号の二に掲げる土地並びに同項第二十八号に掲げる土地のうち法第三百四十八条第二項第一号又は第七号から第八号までに掲げる土地に該当するものを除く。以下この項及び次条において「非課税土地」という。))として使用し、若しくは使用させる予定であること、当該土地について第百五十二条第一項に規定する法第六百二条第一項各号に掲げる者の区分に応じ当該各号に定める土地の譲渡(以下この項及び次条において「特例譲渡」という。))をする予定であること又は当該土地を第百五十三条の二第一項の規定に該当する土地(以下この項及び次条において「免除土地」という。))として使用し、若しくは使用させる予定であることにつき知事の認定を受け、当該認定の日から二年を経過する日までの期間(工場、事務所その他の建物若しくは構築物の建設又は大規模な宅地の造成に要する期間が通常二年を超えることその他の地方税法施行令附則第十六条第一項で定める理由がある場合には、同条第二項で定める期間とする。以下この項及び第三項並びに次条において「予定期間」という。))内に、当該土地を非課税土地として使用し、若しくは使用させたこと、当該土地について特例譲渡をしたこと又は当該土地を免除土地として使用し、若しくは使用させたことにつき知事の確認を受けたときは、当該土地に係る特別土地保有税及びこれに係る徴収金(免除期間又は予定期間に係るものに限る。第三項において同じ。))に係る納税義務を免除するものとする。

Article 18-2-2 Where the owner, etc. of land for which the period for exemption from tax liability prescribed in Article 151, paragraph (1) (including the extended period in the case where the period for exemption from tax liability has been extended pursuant to paragraph (2) of the said Article), the period for exemption from tax liability prescribed in Article 152, paragraph (1) (including the extended period in the case where the period pertaining to the exemption from tax liability has been extended pursuant to the provision of Article 151, paragraph (2) as applied mutatis mutandis pursuant to paragraph (2) of the said Article) or the period for exemption from tax liability prescribed in Article 153-2-2, paragraph (1) (including the extended period in the case where the period pertaining to the exemption from tax liability has been extended pursuant to the provision of Article 151, paragraph (2) as applied mutatis mutandis pursuant to paragraph (2) of the said Article). (Hereinafter referred to as the "exemption period" in this paragraph, the next paragraph, and the next Article) has been fixed, from April 1, 2001 to the last day of the

exemption period (2) Where the owner, etc. of land for which the period of exemption from tax liability prescribed in Article 153-2-2, paragraph (1) has been fixed from April 1, 2001 to the last day of the said period of exemption, has filed a request to change all or part of the grounds for grace of collection under Article 151, paragraph (3) or (4) (Including the cases where these provisions are applied mutatis mutandis under Article 152, paragraph (2) and Article 153-2-2, paragraph (2). The same shall apply in the following paragraph) with regard to the said period of exemption and uses or will have used the land to which such request pertained as land listed in the items of Article 586, paragraph (2) of the Act (excluding land listed in item (xxiii), item (xxv), and item (xxv)-2 of the same paragraph and land listed in item (xxviii) of the same paragraph that falls under land listed in Article 348, paragraph (2), item (i) or items (vii) to (viii) inclusive of the Act) Hereinafter referred to as "tax-exempt land" in this paragraph and the following Article), or has filed a request under Article 152, paragraph (2), item (i) of the Act with regard to the said land, the said land shall not be used or will be used for any of the purposes listed in the items of Article 586, paragraph (2) of the Act. A person who has obtained certification from the governor that persons plans to transfer the land specified in each item of Article 602, paragraph (1) of the Act according to the classification of persons listed in the items of the said paragraph as prescribed in paragraph (1) of Article 152 (hereinafter referred to as "special transfer" in this paragraph and the following Article.), or that persons plans to use or cause to be used the said land as land falling under the provision of Article 153-2, paragraph (1) (hereinafter in this paragraph and the following Article referred to as "exempted land"), and who has obtained certification from the governor within a period of two years from the date of such certification (in the case where the period required for the construction of a factory, office or other building or structure, or for the development of a large-scale housing site normally exceeds two years, or for any other reason specified in Article 16, paragraph (1) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act, the period shall be the period specified in paragraph (2) of the same article. Hereinafter referred to as "scheduled period" in this paragraph and paragraph (3) and the following Article), When the governor has confirmed that the said land has been used or caused to be used as land exempt from taxation, that a special transfer has been made with respect to the said land, or that the said land has been used or caused to be used as exempt land, within a period of two years from the date of the said certification, the taxpayer shall be exempt from the obligation to pay the special land holding tax and related collection fees (limited to those pertaining to the exemption period or scheduled period. The same shall apply in paragraph (3)) with respect to the said land.

- 2 知事は、前項の申出があつた場合には、直ちに当該申出に係る土地に係る第五十一条第三項又は第四項の規定による徴収の猶予を取り消し、かつ、当該徴収の猶予の取消しの日から前項の認定をする日までの期間(当該徴収の猶予の取消しの日の属する月の

翌々月の末日までに同項の認定を求める旨の申請がないときは、当該徴収の猶予の取消しの日から同日の属する月の翌々月の末日までの期間とし、同項の認定をしない旨の決定をしたときは地方税法施行令附則第十六条第三項で定める日までの期間とする。)、当該土地に係る特別土地保有税及びこれに係る徴収金(免除期間に係るものに限り、既に徴収したものを除く。)の徴収を猶予するものとする。ただし、当該土地について、前項の規定の適用がないことが明らかである場合は、この限りでない。

- (2) When the application set forth in the preceding paragraph is filed, the Governor shall immediately rescind the grace of collection under Article 151, paragraph (3) or (4) pertaining to the land pertaining to said application, and defer the collection of the special land holding tax pertaining to said land and the amount of collection pertaining thereto for the period from the date of rescission of said grace of collection (Only those pertaining to the exemption period, excluding those already collected) to the date of the approval (in the case where no application has been filed by the last day of the second month following the month that includes the date of rescission of the grace of collection, the period from the date of rescission of the grace of collection to the last day of the second month following the month that includes the said date, and in the case where a decision not to grant the recognition under the said paragraph is made, the period until the date specified in Article 16, paragraph (3) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act) set forth in the preceding paragraph. However, this shall not apply where it is clear that the provisions of the preceding paragraph do not apply to said land.

- 3 第百五十一条第二項から第六項までの規定は、知事が第一項の認定をした場合における当該認定に係る予定期間の延長並びに当該土地に係る特別土地保有税及びこれに係る徴収金の徴収の猶予並びに同項の規定により納税義務を免除した場合における当該土地に係る特別土地保有税及びこれに係る徴収金の還付について準用する。この場合において、同条第二項中「納税義務の免除に係る期間」とあるのは「附則第十八条の二の二第一項に規定する予定期間」と、「非課税土地として使用し、又は使用させることができないと認める場合」とあるのは「同条第一項に規定する非課税土地として使用し、若しくは使用させ、若しくは当該土地について同項に規定する特例譲渡をすることができないと認める場合又は当該土地を同項に規定する免除土地(以下この項において「免除土地」という。)として使用し、若しくは使用させることができないと認める場合(この項の規定により同条第一項に規定する予定期間が既に延長されている場合を除く。)」と、「相当の期間」とあるのは「相当の期間(当該土地を免除土地として使用し、又は使用させることができないと認める場合にあつては、五年を超えない範囲内で知事が定める相当の期間)」と、同条第三項中「第一項の認定」とあるのは「附則第十八条の二の二第一項の認定」と、「納税義務の免除に係る期間」とあるのは「当該認定の日から同項に規定する予定期間の末日までの期間」と、「当該土地に係る特別土地保有税及び

これに係る徴収金」とあるのは「同項に規定する当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。)」と、同条第四項中「第二項」とあり、及び「同項」とあるのは「附則第十八条の二の二第三項において読み替えて準用する第二項」と、「納税義務の免除に係る期間」とあるのは「附則第十八条の二の二第一項に規定する予定期間」と、「当該土地に係る特別土地保有税及びこれに係る徴収金」とあるのは「同項に規定する当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。)」と、同条第五項中「第一項の規定の適用がないこと」とあるのは「附則第十八条の二の二第一項の確認をすることができないこと」と、同条第六項中「第一項の規定の適用があることとなつた」とあるのは「附則第十八条の二の二第一項の規定により同項の土地の所有者等の当該土地に係る特別土地保有税及びこれに係る徴収金(同項に規定する免除期間に係るものに限る。以下この項において同じ。)に係る納税義務を免除した」と読み替えるものとする。

- (3) The provisions of Article 151, paragraphs (2) to (6) inclusive shall apply mutatis mutandis to the extension of the scheduled period pertaining to the recognition set forth in paragraph (1) in the case where the Governor has given the recognition set forth in the said paragraph, the deferment of the collection of the special land holding tax pertaining to the said land and the collection money pertaining thereto, and the refund of the special land holding tax pertaining to the said land and the collection money pertaining thereto in the case where the tax liability is exempted pursuant to the provision of the said paragraph. The term "a reasonable period of time" in paragraph (3) of the said Article shall be deemed to be replaced with "a reasonable period of time," (in the case where it is deemed impossible to use or cause to be used said land as exempted land, a reasonable period of time not exceeding five years to be determined by the Governor) and the term "the approval set forth in paragraph (1)" in paragraph (3) of the said Article shall be deemed to be replaced with "a reasonable period of time. The term "the period pertaining to the exemption from tax liability" in Article 18-2-2, paragraph (1) of the Supplementary Provisions shall be deemed to be replaced with "the period from the date of the said approval to the last day of the scheduled period prescribed in the said paragraph"(except where the scheduled period prescribed in paragraph (1) of the same Article has already been extended pursuant to the provisions of this paragraph), and the term "the special land holding tax on the said land and the amount collected pertaining thereto" shall be deemed to be replaced with "the special land holding tax on the said land and the amount collected pertaining thereto prescribed in the said paragraph (hereinafter in this paragraph referred to as "exempt land"). The term "the period pertaining to the exemption from tax liability" shall be deemed to be replaced with "the scheduled period prescribed in Article 18-2-2, paragraph (1) of the Supplementary Provisions" and the term "the special land holding tax pertaining to the said land and the collection (excluding those already collected) pertaining thereto" shall be deemed to be replaced

with "the special land holding tax pertaining to the said land and the collection (limited to those pertaining to the exemption period prescribed in the same paragraph. The same shall apply hereinafter in this paragraph) pertaining thereto prescribed in Article 18-2-2, paragraph (1) of the Supplementary Provisions". In the case where the provision of Article 18-2-2, paragraph (1) of the Supplementary Provisions of the Act on Special Measures Concerning Taxation on Land Holding, etc. has been applied, the phrase "the special land holding tax pertaining to the said land and the tax liability pertaining to the collection pertaining thereto of the owner, etc. of the land set forth in the said paragraph have been exempted from the tax liability pursuant to the provision of Article 18-2-2, paragraph (1) of the Supplementary Provisions.

(平一三条例八〇・追加、平一四条例一一〇・平一五条例九八・平一七条例九九・平一九条例八三・平二〇条例七八・平二一条例六七・一部改正)

(Addition of Ordinance No. 80 of 2001; partial amendment of Ordinance No. 110 of 2002, Ordinance No. 98 of 2003, Ordinance No. 99 of 2005, Ordinance No. 83 of 2007 Ordinance No. 78 of 2008, Ordinance No. 67 of 2009)

第十八条の二の三 予定期間(前条第三項の規定により読み替えて準用する第二百五十一条第二項の規定により予定期間を延長した場合における当該延長された期間を含む。以下この項において同じ。)が定められている土地の所有者等が、平成十七年四月一日から予定期間の末日までの期間内に、当該予定期間に係る前条第三項の規定により読み替えて準用する第二百五十一条第三項又は第四項の規定による徴収の猶予の理由の全部又は一部の変更の申出をし、かつ、当該申出に係る土地を非課税土地として使用し、若しくは使用させる予定であること、当該土地について特例譲渡する予定であること又は当該土地を免除土地として使用し、若しくは使用させる予定であることにつき知事の認定を受け、当該認定の日から二年を経過する日までの期間(工場、事務所その他の建物若しくは構築物の建設又は大規模な宅地の造成に要する期間が通常二年を超えることその他の地方税法施行令附則第十六条の二の二第一項で定める理由がある場合には、同条第二項で定める期間とする。以下この条において「変更後予定期間」という。)内に、当該土地を非課税土地として使用し、若しくは使用させたこと、当該土地について特例譲渡をしたこと又は当該土地を免除土地として使用し、若しくは使用させたことにつき知事の確認を受けたときは、当該土地に係る特別土地保有税及びこれに係る徴収金(免除期間、予定期間又は変更後予定期間に係るものに限る。第四項において同じ。)に係る納税義務を免除する。

Article 18-2-3 Where the owner, etc. of land for which a scheduled period (in the case where the scheduled period has been extended pursuant to the provision of Article 151, paragraph (2) as applied mutatis mutandis by replacing the terms and phrases pursuant to the provision of paragraph (3) of the preceding Article, the extended period shall be included. The same shall apply hereinafter in this paragraph) has been fixed has, within the period from April 1, 2005 to

the last day of the scheduled period, filed a request to change all or part of the grounds for deferment of collection under Article 151, paragraph (3) or (4) as applied mutatis mutandis by replacing the terms pursuant to the provision of paragraph (3) of the preceding Article for the said scheduled period, and where the person has obtained certification from the Governor that persons intends to use or cause to be used the land pertaining to the said request as tax-exempt land, intends to make a special transfer of the said land, or intends to use or cause to be used the said land as exempt land, and within a period of two years from the date of the said certification (in the case where the period required for the construction of a factory, office or other building or structure, or for the development of a large-scale residential land usually exceeds two years, or for any other reason specified in Article 16-2-2, paragraph (1) of the Supplementary Provisions of the Ordinance for Enforcement of Local Tax Act, the period shall be the period specified in paragraph (2) of the same Article. Hereinafter in this Article referred to as "the scheduled period after the change"). When the landowner has received confirmation from the Governor that persons has used or caused to be used the said land as exempted land, has made a special transfer of the said land, or has used or caused to be used the said land as exempted land, persons shall be exempt from the tax liability for the special land holding tax on the said land and the collection (limited to those pertaining to the Exemption Period, Scheduled Period or Scheduled Period after Modification. The same shall apply in paragraph (4)) pertaining thereto.

- 2 知事は、前項の申出があつた場合には、直ちに当該申出に係る土地に係る前条第三項の規定により読み替えて準用する第百五十一条第三項又は第四項の規定による徴収の猶予を取り消し、かつ、当該徴収の猶予の取消しの日から前項の認定をする日までの期間(当該徴収の猶予の取消しの日の属する月の翌々月の末日までに同項の認定を求める旨の申請がないときは当該徴収の猶予の取消しの日から同日の属する月の翌々月の末日までの期間とし、同項の認定をしない旨の決定をしたときは地方税法施行令附則第十六条の二の二第三項で定める日までの期間とする。)、当該土地に係る特別土地保有税及びこれに係る徴収金(免除期間又は予定期間に係るものに限り、既に徴収したものを除く。)の徴収を猶予する。ただし、当該土地について、前項の規定の適用がないことが明らかである場合は、この限りでない。

- (2) When the Governor receives the request set forth in the preceding paragraph, persons shall immediately rescind the grace of collection under Article 151, paragraph (3) or paragraph (4) as applied mutatis mutandis by replacing the terms and phrases pursuant to the provisions of paragraph (3) of the preceding Article pertaining to the land pertaining to said request, and defer collection of the special land holding tax and the collection money pertaining thereto for the period from the date of rescission of said grace of collection (only those pertaining to the exempted or scheduled period, excluding those already collected) until the date of the recognition set forth in the preceding paragraph (in the case where no application has been filed

by the last day of the second month following the month that includes the date of rescission of the grace of collection, the period from the date of rescission of the grace of collection to the last day of the second month following the month that includes the said date, and in the case where a decision not to grant the recognition set forth in the said paragraph has been made, the period until the date specified in Article 16-2-2, paragraph 3 of the Supplementary Provisions of the Ordinance for Enforcement of Local Tax Act. The period shall be the period until the end of the month following the month in which the said grace period belongs). However, this shall not apply where it is clear that the provisions of the preceding paragraph do not apply to said land.

- 3 知事は、災害その他やむを得ない理由により変更後予定期間(この項の規定により変更後予定期間を延長した場合における当該延長された期間を含む。以下この項において同じ。)内に当該土地を非課税土地として使用し、若しくは使用させ、当該土地について特例譲渡をし、又は当該土地を免除土地として使用し、若しくは使用させることができないと認める場合(この項の規定により免除土地として使用し、又は使用させることができないと認められることで変更後予定期間が既に延長されている場合を除く。)には、土地の所有者等からの申請に基づき知事が定める相当の期間(当該土地を免除土地として使用し、又は使用させることができないと認める場合にあっては、五年を超えない範囲内で知事が定める相当の期間)を限って、変更後予定期間を延長する。

- (3) If the Governor finds that due to a disaster or other unavoidable reasons, it is not possible to use or cause to be used said land as tax-exempted land (except where the scheduled post-change period has already been extended due to the fact that the land cannot be used or caused to be used as exempt land pursuant to this paragraph), to make a special exception transfer of said land, or to use or cause to be used said land as exempted land within the Scheduled Post-Change Period (in the event that the post-change scheduled period is extended pursuant to the provisions of this paragraph, the extended period shall be included. The same shall apply hereinafter in this paragraph), persons may extend the Scheduled Post-Change Period for a reasonable period (in the case where it is deemed impossible to use or cause to be used said land as exempted land, a reasonable period of time not exceeding five years to be determined by the Governor) determined by the Governor upon application from the land owner, etc.

- 4 知事は、第一項の認定をした場合には、当該認定の日から変更後予定期間の末日までの期間を限って、当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。)の徴収を猶予する。

- (4) In the case where the Governor has granted the approval under paragraph (1), the Special Land Holding Tax pertaining to the said land and the related collection (excluding those already collected) shall be collected only for the period from the date of said approval to the last day of the Scheduled Period after the change.) of the taxpayer's income (including the amount of the taxpayer's income tax) shall be postponed.

- 5 知事は、第三項の規定により変更後予定期間(同項の規定により変更後予定期間を延長した場合における当該延長された期間を含む。)を延長した場合には、当該延長された期間を限って、当該土地に係る特別土地保有税及びこれに係る徴収金(既に徴収したものを除く。)の徴収の猶予の期間を延長する。

(5) When the Governor extends the scheduled period after the change (in the case where the Scheduled Post-Change Period is extended pursuant to the provisions of the same paragraph, the extended period shall be included) pursuant to the provision of paragraph (3), the Governor shall extend the period of deferment of the collection of the special land holding tax and the related collection fees (excluding those already collected) pertaining to the said land for the extended period.

- 6 知事は、前二項の規定による徴収の猶予をした場合において、当該徴収の猶予に係る特別土地保有税について第一項の確認をすることができないことが明らかとなつたとき、又は徴収の猶予の理由の一部に変更があることが明らかとなつたときは、当該徴収の猶予に係る特別土地保有税及びこれに係る徴収金の全部又は一部についてその徴収の猶予を取り消し、直ちに当該徴収の猶予の取消しに係る特別土地保有税及びこれに係る徴収金を徴収する。

(6) Where the Governor has granted a grace of collection pursuant to the provisions of the preceding two paragraphs, if it becomes clear that the confirmation under paragraph (1) cannot be made with regard to the special land holding tax pertaining to the said grace of collection, or if it becomes clear that the reasons for the grace of collection have partially changed, the Governor shall rescind the grace of collection shall be rescinded in whole or in part, and the special land holding tax and the collection fee pertaining thereto pertaining to the rescinded grace of collection shall be collected immediately.

- 7 知事は、特別土地保有税及びこれに係る徴収金を徴収した場合において、当該特別土地保有税について第一項の規定の適用があることとなつたときは、当該特別土地保有税の納税義務者の申請に基づいて、当該土地に係る特別土地保有税及びこれに係る徴収金(免除期間に係るものに限る。)を還付する。

(7) Where the Governor has collected the special land holding tax and the amount collected pertaining thereto, and the provision of paragraph (1) has become applicable to the said special land holding tax, the Governor shall refund the special land holding tax pertaining to the said land and the amount collected (limited to those pertaining to the exemption period) pertaining thereto upon application by the person liable for the said special land holding tax.

(平一七条例九九・追加)

(Addition of Ordinance No. 99 of 2005)

第十八条の二の四 知事は、平成十七年四月一日以後において第百五十一条第二項(第百五十二条第二項及び第百五十三条の二の二第二項において準用する場合を含む。)の規

定により第百五十一条第一項、第百五十二条第一項若しくは第百五十三条の二の二第一項にそれぞれ規定する納税義務の免除に係る期間(以下この項及び次項において「免除期間」という。)を延長する場合、附則第十八条の二第一項若しくは附則第十八条の二の二第一項の規定によりこれらの規定に規定する予定期間(以下この項及び次項において「予定期間」という。)を定める場合、前条第一項の規定により同項に規定する変更後予定期間(以下この項及び次項において「変更後予定期間」という。)を定める場合、附則第十八条の二第四項若しくは附則第十八条の二の二第三項において準用する第百五十一条第二項の規定により予定期間を延長する場合又は前条第三項の規定により変更後予定期間を延長する場合においては、これらの規定にかかわらず、同日以後において延長し、又は定める期間の合計が十年を超えない範囲内で当該免除期間、予定期間又は変更後予定期間の末日を定めるものとする。ただし、免除期間、予定期間又は変更後予定期間が定められている土地が土地区画整理法による土地区画整理事業の施行に係るもの又は都市再開発法による市街地再開発事業の施行に係るものであり、かつ、当該土地区画整理事業又は市街地再開発事業の事業施行期間の終了の時が免除期間、予定期間又は変更後予定期間の末日において当該末日後に定められているときは、免除期間、予定期間又は変更後予定期間の末日を当該事業施行期間の終了の時までとする。

Article 18-2-4 The Governor shall, on and after April 1, 2005, pursuant to the provision of Article 151, paragraph (2) (including the cases where it is applied mutatis mutandis pursuant to Article 152, paragraph (2) and Article 153-2-2, paragraph (2)), Article 151 paragraph (1), Article 152 paragraph (1) or Article 153-2-2 paragraph (1), respectively, the period pertaining to the exemption from tax liability prescribed in the said paragraph (hereinafter referred to as "Exemption Period" in this paragraph and the following paragraph), pursuant to the provision of Article 18-2, paragraph (1) or Article 18-2-2, paragraph (1) of the Supplementary Provisions, determines the scheduled period (hereinafter referred to as the "Scheduled Period" in this paragraph and the following paragraph) prescribed in these provisions, determines the scheduled period after the change (hereinafter in this paragraph and the next paragraph referred to as the "Scheduled Post-Modification Period") prescribed in paragraph (1) of the preceding Article pursuant to the provision of the said paragraph, extends the scheduled period pursuant to the provision of Article 18-2 paragraph (4) of the Supplementary Provisions or Article 151, paragraph (2) as applied mutatis mutandis pursuant to Article 18-2-2, paragraph (3) of the Supplementary Provisions, or extending the scheduled period after the change pursuant to the provision of paragraph (3) of the preceding Article, notwithstanding these provisions, the end date of such exemption period, scheduled period or scheduled period after the change shall be determined within the total period extended or determined on and after such date not exceeding 10 years. However, if the land for which the exemption period, the scheduled period, or the scheduled period after the change is determined pertains to the implementation of a land

readjustment project under the Land Readjustment Act or an urban redevelopment project under the Urban Redevelopment Act, and the end of the project implementation period of said land readjustment project or urban redevelopment project is after the end of the exemption period, the scheduled period, or the scheduled period after the change, if the exempt period, the scheduled period, or the scheduled period after the change is set after the end of the said period, the end of the exempt period, the scheduled period, or the scheduled period after the change shall be the end of the said project implementation period.

- 2 知事は、前項の規定により免除期間、予定期間又は変更後予定期間の末日を定めた場合において、震災、風水害、火災その他の災害により免除期間、予定期間又は変更後予定期間内に当該土地を附則第十八条の二第一項に規定する非課税土地として使用し、若しくは使用させ、当該土地について同項に規定する特例譲渡をし、又は当該土地を同項に規定する免除土地として使用し、若しくは使用させることができないと認める場合には、前項の規定にかかわらず、第百五十一条第二項(第百五十二条第二項、第百五十三条の二の二第二項、附則第十八条の二第四項又は附則第十八条の二の二第三項において準用する場合を含む。)又は前条第三項の規定により、二年を超えない範囲内で一回に限り、更に免除期間、予定期間又は変更後予定期間を延長する。

(2) Notwithstanding the provision of the preceding paragraph, where the Governor finds that it is impossible to make a special transfer prescribed in Article 18-2, paragraph (1) of the Supplementary Provisions with regard to the said land or to use or cause to be used the said land as exempted land prescribed in the said paragraph, persons may extend the period of exemption, the scheduled period or the scheduled period after the change once more, but not exceeding two years pursuant to the provision of Article 151, paragraph (2) (including the cases where it is applied mutatis mutandis pursuant to Article 152, paragraph (2), Article 153-2-2, paragraph (2), Article 18-2, paragraph (4) of the Supplementary Provisions or Article 18-2-2, paragraph (3) of the Supplementary Provisions) or paragraph (3) of the preceding Article period or the scheduled period after the change shall be extended.

- 3 前二項の規定は、地方公共団体、独立行政法人都市再生機構又は地方住宅供給公社が施行する土地区画整理法による土地区画整理事業又は都市再開発法による市街地再開発事業に係る土地については、適用しない。

- (3) The provisions of the preceding two paragraphs shall not apply to land pertaining to a land readjustment project under the Land Readjustment Act or an urban redevelopment project under the Urban Redevelopment Act, which are implemented by a local public entity, the Urban Renaissance Agency or a local housing supply corporation.

(平一七条例九九・追加)

(Addition of Ordinance No. 99 of 2005)

第十八条の三 法附則第三十一条の四第一項に規定する都が土地の状況を勘案して条例で

定める区域は、特別区の存する区域とする。

Article 18-3 The area specified by the Tokyo Metropolitan Government by an ordinance in consideration of the land conditions as prescribed in Article 31-4, paragraph (1) of the Supplementary Provisions of the Act shall be the area where the special wards exist.

(平九条例五二・全改、平一〇条例七五・一部改正、平一一条例七五・旧第十八条の二繰下)

(Totally amendment of Ordinance No. 52 of 1997; partial amendment of Ordinance No. 75 of 1998; Ordinance No. 75 of 1999, former Article 18-12 carried forward)

第十九条 削除

Article 19 Deleted.

(平一五条例九八)

(Ordinance No. 98 of 2003)

(小規模住宅用地に対する都市計画税の不均一課税)

(Non-uniform city planning taxation on small residential lots)

第二十条 土地の全部又は一部が法第三百四十九条の三の二第二項に規定する小規模住宅用地であるもの(以下この条において「特例土地」という。)に対して課する令和六年度分の都市計画税の額は、次の各号に掲げる区分に応じ、当該各号に定める額に第百八十八条の二十七に規定する率に二分の一を乗じて得た率を乗じて得た額を当該特例土地に係る当該年度分の都市計画税額(この条の規定の適用がないものとした場合における都市計画税額とする。)から控除した額に相当する金額とする。

Article 20 The amount of city planning tax for fiscal year 2024 imposed on land for which all or part of the land is small-scale residential land prescribed in Article 349-3-2, paragraph (2) of the Act (hereinafter referred to as "special exception land" in this Article) shall be the amount equivalent to the amount obtained by deducting, from the city planning tax for the relevant fiscal year on the special land, the amount (the amount of city planning tax shall be the amount of city planning tax as if the provisions of this Article did not apply) obtained by multiplying the amount specified in each of the following items by the rate prescribed in Article 188-27 multiplied by 1/2, according to the classifications listed in each such item.

一 特例土地の全部が小規模住宅用地であるもの 当該特例土地に係る当該年度分の都市計画税の課税標準に相当する額(法附則第二十五条第一項又は第三項の規定の適用がある場合には当該規定を適用した場合の都市計画税額の算定の基礎となる課税標準となるべき額とし、附則第二十条の三の規定の適用がある場合には同条第一号イ又はロに規定する都市計画税の課税標準となるべき額とする。次号において同じ。)

(i) Where all of the specially designated land is a small-scale residential land: The amount equivalent to the tax base of the city planning tax for the relevant fiscal year for the said specially designated land (in the case where the provision of Article 25, paragraph (1) or (3) of

the Supplementary Provisions of the Act is applied, it shall be the amount to be the tax base on which the city planning tax amount is calculated when the said provision is applied, and in the case where the provision of Article 20-3 of the Supplementary Provisions is applied, it shall be the amount to be the tax base for the city planning tax prescribed in item (i)(a) or (b) of the same Article. The same shall apply in the following item)

二 特例土地の一部が小規模住宅用地であるもの 当該特例土地のうち小規模住宅用地である部分に係る当該年度分の都市計画税の課税標準に相当する額

(ii) Where a part of the special land is for small-scale residential use: The amount equivalent to the tax base of the city planning tax for the relevant fiscal year for the part of the said special land that is for small-scale residential use

(昭六三条例二七・追加、平元条例七六・平三条例九・平六条例一七・平九条例一六・平九条例五二・平一〇条例二二・平一一条例二七・平一二条例二二・平一三条例二七・平一四条例三一・平一五条例一三・平一五条例九八・平一六条例三二・平一七条例二三・平一八条例二七・平一八条例九四・平一九条例二五・平二〇条例二八・平二一条例一九・平二一条例五八・平二二条例二九・平二三条例二三・平二三条例六二・平二四条例二三・平二四条例九二・平二五条例三六・平二六条例二八・平二七条例二〇・平二七条例九三・平二八条例一八・平二九条例一五・平三〇条例一五・平三〇条例六八・平三一条例一七・令二条例一九・令三条例九・令三条例五四・令四条例二二・令五条例二〇・令六条例二一・令六条例九四・一部改正)

(Addition of Ordinance No. 27 of 1988; partial amendment of Ordinance No. 76 of 1989, Ordinance No. 9 of 1991, Ordinance No. 17 of 1994, Ordinance No. 16 of 1997, Ordinance No. 52 of 1997, Ordinance No. 22 of 1998, Ordinance No. 27 of 1999, Ordinance No. 22 of 2000, Ordinance No. 27 of 2001, Ordinance No. 31 of 2002, Ordinance No. 13 of 2003, Ordinance No. 98 of 2003, Ordinance No. 32 of 2004, Ordinance No. 23 of 2005, Ordinance No. 27 of 2006, Ordinance No. 94 of 2006, Ordinance No. 25 of 2007, Ordinance No. 28 2008, Ordinance No. 19 of 2009, Ordinance No. 58 of 2009, Ordinance No. 29 of 2010, Ordinance No. 23 of 2011, Ordinance No. 62 of 2011, Ordinance No. 23 of 2012, Ordinance No. 92 of 2012, Ordinance No. 36 of 2013, Ordinance No. 28 of 2014, Ordinance No. 20 of 2015, Ordinance No. 93 of 2015, Ordinance No. 18 of 2016, Ordinance No. 15 of 2017, Ordinance No. 15 of 2018, Ordinance No. 68 of 2018, Ordinance No. 17 of 2019, Ordinance No. 19 of 2020, Ordinance No. 9 of 2021, Ordinance No. 54 of 2021, Ordinance No. 22 of 2022, Ordinance No. 20 of 2023, Ordinance No. 21 of 2024, Ordinance No. 94 of 2024)

(商業地等に対して課する令和六年度分の都市計画税の減額)

(Reduction of city planning tax for 2024 imposed on commercial land, etc.)

第二十条の二 令和四年度分の都市計画税に限り、商業地等に係る当該年度分の都市計画税額(当該商業地等が当該年度分の都市計画税について法附則第二十五条の規定の適用を受ける商業地等であるときは、当該年度の同条第一項に規定する宅地等調整都市計画税額、同条第四項に規定する商業地等据置都市計画税額又は同条第五項に規定する商業地等調整都市計画税額とする。以下この条において同じ。)が、当該商業地等に係る当該年度分の都市計画税の課税標準となるべき価格に十分の六・五を乗じて得た額(当該商業地等が当該年度分の固定資産税について法第三百四十九条の三(第十八項を除く。)又は法附則第十五条から第十五条の三までの規定の適用を受ける商業地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該商業地等に係る当該年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額を超える場合には、その超えることとなる額に相当する額を、当該商業地等に係る都市計画税額から減額する。

Article 20-2 Only for the city planning tax for the fiscal year 2024, if the amount of city planning tax for the relevant fiscal year for commercial land, etc. exceeds the amount of city planning tax (when the said commercial land, etc. is commercial land, etc. to which the provision of Article 25 of the Supplementary Provisions of the Act is applied with respect to the city planning tax for the relevant fiscal year, it shall be the amount of city planning tax for residential land, etc. adjustment prescribed in paragraph (1) of the said Article, city planning tax for commercial land, etc. deferral prescribed in paragraph (4) of the said Article or city planning tax for commercial land, etc. adjustment prescribed in paragraph (5) of the said Article for the relevant fiscal year. The same shall apply hereinafter in this Article) in the case where the amount of city planning tax for the relevant fiscal year for the commercial land, etc. exceeds the amount obtained by multiplying the price that should be the tax base of city planning tax for the relevant fiscal year for the commercial land, etc. by 6.5/10 (in the case where the said commercial land, etc. is commercial land, etc. to which the provisions of Article 349-3 (excluding paragraph (18) of the Act or Articles 15 to 15-3 of the Supplementary Provisions of the Act apply with respect to fixed asset tax for the relevant fiscal year, the amount obtained by multiplying the said amount by the rate prescribed in these provisions), the amount equivalent to such excess amount shall be reduced from the city planning tax amount for the said commercial land, etc.

(平一七条例二三・追加、平一七条例九九・平一八条例九四・平一九条例二五・平二〇条例二八・平二一条例五八・平二二条例二九・平二三条例二三・平二四条例九二・平二五条例三六・平二六条例二八・平二七条例九三・平二八条例一八・平二八条例七九・平二九条例一五・平三〇条例六八・平三一条例一七・令二条例一九・令二条例五二・令三条例五四・令四条例二二・令五条例二〇・令六条例九四・一部改正)

(Addition fo Ordinance No. 23 of 2005; partial amendment of Ordinance No. 99 of 2005,

Ordinance No. 94 of 2006, Ordinance No. 25 of 2007, Ordinance No. 28 of 2008, Ordinance No. 58 of 2009, Ordinance No. 29 of 2010, Ordinance No. 23 of 2011, Ordinance No. 92 of 2012, Ordinance No. 36 of 2013, Ordinance No. 28 of 2014, Ordinance No. 93 of 2015, Ordinance No. 18 of 2016, Ordinance No. 79 of 2016, Ordinance No. 15 of 2017, Ordinance No. 68 of 2018, Ordinance No. 17 of 2019, Ordinance No. 19 of 2020, Ordinance No. 52 of 2020, Ordinance No. 54 of 2021, Ordinance No. 22 of 2022, Ordinance No. 20 of 2023, Ordinance No. 94 of 2024)

(住宅用地等に対して課する令和六年度から令和八年度までの各年度分の都市計画税の減額)

(Reduction of city planning tax imposed on residential land, etc. for each fiscal year from fiscal year 2024 to fiscal year 2025)

第二十条の三 令和六年度から令和八年度までの各年度分の都市計画税に限り、住宅用地等に係る当該年度分の都市計画税額(当該住宅用地等が当該年度分の都市計画税について法附則第二十五条又は法附則第二十七条の二の規定の適用を受ける住宅用地等であるときは、当該年度分の法附則第二十五条第一項に規定する宅地等調整都市計画税額、同条第四項に規定する商業地等据置都市計画税額、同条第五項に規定する商業地等調整都市計画税額又は法附則第二十七条の二第一項に規定する市街化区域農地調整都市計画税額とする。以下この条において同じ。)が、次の各号に掲げる年度の区分に応じ、当該各号に定める額を超える場合には、その超えることとなる額に相当する額を、当該住宅用地等に係る当該年度分の都市計画税額から減額する。

Article 20-3 Only for the city planning tax for each fiscal year from FY2024 to FY2025, if the amount of city planning tax for the relevant fiscal year on residential land, etc. (When the said residential land, etc. is residential land, etc. to which the provision of Article 25 of the Supplementary Provisions of the Act or the provision of Article 27-2 of the Supplementary Provisions of the Act shall apply with regard to the city planning tax for the relevant fiscal year, the amount of residential land adjustment city planning tax prescribed in Article 25, paragraph (1) of the Supplementary Provisions of the Act, the amount of commercial land deferral city planning tax prescribed in paragraph (4) of the said Article, the amount of commercial land adjustment city planning tax prescribed in paragraph (5) of the said Article, or the amount of agricultural land adjustment city planning tax in an urbanization area prescribed in Article 27-2, paragraph (1) of the Supplementary Provisions of the Act for the relevant fiscal year) exceeds the amount specified in each of the following items for the classification of fiscal years listed in the respective items, the amount equivalent to the amount by which the said amount is exceeded shall be reduced from the city planning tax amount for the relevant fiscal year on residential land, etc.

一 令和六年度 次に掲げる住宅用地等の区分に応じ、それぞれ次に定める額

(i) Fiscal year 2024: The amount specified below for each of the following residential land use categories

イ ロに掲げる住宅用地等以外の住宅用地等 当該住宅用地等の当該年度分の都市計画税に係る前年度分の都市計画税の課税標準額(法附則第二十七条の四の二第二項において法附則第十八条第六項、法附則第二十五条の三及び法附則第二十七条の二第四項から第六項までの規定を読み替えて準用される前年度分の都市計画税の課税標準額をいう。以下この条において同じ。)に、次に掲げる区分に応じ、それぞれ次に定める割合(以下この条において「負担上限割合」という。)を乗じて得た額(当該住宅用地等が当該年度分の固定資産税について法第三百四十九条の三(第十八項を除く。以下この条において同じ。)又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和六年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額

(a) Residential land, etc. other than residential land, etc. listed in (b)

(i) The amount of city planning tax in the case where the amount to be the tax base of city planning tax for the fiscal year 2024 for the said residential site, etc. (meaning the tax base amount of city planning tax for the previous year to which the provisions of Article 18, paragraph (6) of the Supplementary Provisions of the Act, Article 25-3 of the Supplementary Provisions of the Act, and Article 27-2, paragraphs (4) to (6) inclusive of the Supplementary Provisions of the Act are applied mutatis mutandis by replacing the terms in Article 27-4-2, paragraph (2) of the Supplementary Provisions of the Act. The same shall apply hereinafter in this Article) is the amount obtained by multiplying the tax (In the case where the said residential land, etc. is residential land to which the provisions of Article 349-3 (excluding paragraph (18) The same shall apply hereinafter in this Article) of the Act or Articles 15 through 15-3 of the Supplementary Provisions of the Act apply to the fixed asset tax for the relevant year, the amount obtained by multiplying the said amount by the rate prescribed in these provisions) base of city planning tax for the previous year for the said fiscal year for the city planning tax for the said residential site, etc. by the percentage specified respectively below according to the following classifications. (hereinafter in this Article referred to as the "Maximum Burden Percentage")

(1) 住宅用地 百分の百十

(1) Residential land 110/100

(2) 商業地等 百分の百十

(2) Commercial land, etc. 110/100

(3) 市街化区域農地 百分の百十

(3) Agricultural land in urbanized area 110/100

ロ 令和五年度分の都市計画税について、令和六年改正条例による改正前の東京都税条例附則第二十条の二又は附則第二十条の三第三号イ若しくはロの規定の適用があつた住宅用地等 当該住宅用地等に係る令和五年度分の都市計画税に係るこれらの規定に規定する都市計画税の課税標準となるべき額(当該住宅用地等が同年度分の固定資産税について令和六年改正前の地方税法第三百四十九条の三(第十八項を除く。)又は令和六年改正前の地方税法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額をこれらの規定に定める率で除して得た額)に、負担上限割合を乗じて得た額(当該住宅用地等が令和六年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和六年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額

(b) With respect to the city planning tax for the fiscal year 2023, residential land, etc. to which the provision of Article 20-2 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by the Ordinance for the Amendment of 2024 or the provision of Article 20-3, item (iii)(a) or (b) of the Supplementary Provisions has been applied: The amount to be the tax base (when the said residential land, etc. is residential land to which the provisions of Article 349-3 (excluding paragraph (18)) of the Local Tax Act prior to the revision in 2024 or Articles 15 through 15-3 of the Supplementary Provisions of the Local Tax Act prior to the revision in 2024 apply to the fixed asset tax for the same year, the amount obtained by dividing the said amount by the rate prescribed in these provisions) of city planning tax prescribed in these provisions with respect to the city planning tax for the fiscal year 2024 on the residential land, etc. multiplied by Maximum Burden Percentage

二 令和七年度 次に掲げる住宅用地等の区分に応じ、それぞれ次に定める額

(ii) Fiscal year 2025: The amount specified below for each of the following residential land use categories

イ イ ロに掲げる住宅用地等以外の住宅用地等 当該住宅用地等の当該年度分の都市計画税に係る前年度分の都市計画税の課税標準額に、負担上限割合を乗じて得た額(当該住宅用地等が当該年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和七年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額

(a) Residential land, etc. other than residential land, etc. listed in (b)

The amount of city planning tax in the case where the amount obtained by multiplying the tax base amount (in the case where the said residential property, etc. is residential property to

which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 of the Supplementary Provisions of the Act apply with respect to fixed property tax for the relevant fiscal year, the amount obtained by multiplying the said amount by the rate prescribed in these provisions) of the city planning tax for the previous year for the city planning tax for the relevant fiscal year for the said residential land, etc. by the maximum burden ratio is the amount that should be the tax base amount of the city planning tax for 2025 for the said residential land, etc.

ロ 令和六年度分の都市計画税について、前号イ又はロの規定の適用があつた住宅用地等 当該住宅用地等に係る令和六年度分の都市計画税に係る同号イ又はロに規定する都市計画税の課税標準となるべき額(当該住宅用地等が同年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額をこれらの規定に定める率で除して得た額)に、負担上限割合を乗じて得た額(当該住宅用地等が令和七年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和七年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額

(b) Residential land to which the provision of (a) or (b) of the preceding item has been applied with regard to the city planning tax for the fiscal year 2024 (in the case where the said residential land, etc. is residential land to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act are applied, the amount obtained by dividing the said amount by the rate prescribed in these provisions), multiplied by the maximum burden ratio (in the case where the said residential land, etc. is a residential property subject to the city planning tax prescribed in Article 349-3 of the Act or Article 15 of the Supplementary Provisions of the Act with regard to the fixed asset tax for the year 2025). (iii) When the said residential site is a residential site to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 of the Supplementary Provisions of the Act shall apply with respect to the fixed assets tax for the fiscal year 2025, the amount obtained by multiplying the said amount by the rate prescribed in these provisions) by the amount to be the tax base of the city planning tax for the fiscal year 2025 with respect to the said residential site

三 令和八年度 次に掲げる住宅用地等の区分に応じ、それぞれ次に定める額

(iii) Fiscal year 2026: The amount specified below for each of the following residential land use categories

イ ロに掲げる住宅用地等以外の住宅用地等 当該住宅用地等の当該年度分の都市計画税に係る前年度分の都市計画税の課税標準額に、負担上限割合を乗じて得た額 (当該住宅用地等が令和八年度分の固定資産税について法第三百四十九条の三又は

- 法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和八年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額
- (a) Residential sites other than those listed in (b): The amount obtained by multiplying the tax base amount of city planning tax for the previous year for the city planning tax for the relevant fiscal year for the said residential site by the maximum burden ratio (when the said residential site is a residential site to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 of the Supplementary Provisions of the Act apply with regard to the fixed asset tax for the fiscal year of 2026, the amount obtained by multiplying the said amount by the rate prescribed in these provisions) by the amount to be the tax base of city planning tax for the year 2026 with respect to the said residential land, etc.
- ロ 令和七年度分の都市計画税について、前号イ又はロの規定の適用があつた住宅用地等 当該住宅用地等に係る令和七年度分の都市計画税に係る同号イ又はロに規定する都市計画税の課税標準となるべき額(当該住宅用地等が同年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額をこれらの規定に定める率で除して得た額)に、負担上限割合を乗じて得た額(当該住宅用地等が令和八年度分の固定資産税について法第三百四十九条の三又は法附則第十五条から第十五条の三までの規定の適用を受ける住宅用地等であるときは、当該額にこれらの規定に定める率を乗じて得た額)を当該住宅用地等に係る令和八年度分の都市計画税の課税標準となるべき額とした場合における都市計画税額
- (b) Residential land to which the provision of (a) or (b) of the preceding item has been applied with regard to the city planning tax for the fiscal year 2025 (When the said residential land, etc. is residential land to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act are applied with regard to the fixed assets tax for the same fiscal year, the amount obtained by dividing the said amount by the rate specified in these provisions), multiplied by the maximum burden ratio (when the said residential land, etc. is residential land to which the provisions of Article 349-3 of the Act or Articles 15 to 15-3 inclusive of the Supplementary Provisions of the Act are applied with regard to the fixed assets tax for fiscal 2026, the amount obtained by multiplying the amount by the maximum burden ratio) by the amount to be the tax base of the city planning tax for the year 2023 with regard to the said residential land, etc.
- (平二一条例五八・追加、平二四条例九二・平二五条例一〇〇・平二六条例九六・平二七条例九三・平二八条例七九・平二九条例三八・平三〇条例六八・令元条例四・令二条例五二・令三条例五四・令四条例六五・令五条例五一・令六条例九四・一部改正)

(Addition of Ordinance No. 58 of 2009; Ordinance No. 92 of 2012, partial amendment of Ordinance No. 100 of 2013, Ordinance No. 96 of 2014, Ordinance No. 93 of 2015, Ordinance No. 79 of 2016, Ordinance No. 38 of 2017, Ordinance No. 68 of 2018, Ordinance No. 4 of 2019, Ordinance No. 52 of 2020, Ordinance No. 54 of 2021, Ordinance No. 65 of 2022, Ordinance No. 51 of 2023, Ordinance No. 94 of 2024)

(業務核都市における中核的民間施設に係る大規模償却資産に対する固定資産税の不均一課税)

(Non-uniform fixed assets taxation on large depreciable assets related to core private facilities in business core cities)

第二十一条 中核的民間施設の用に供する構築物のうち規則で定める構築物で公表日から八年を経過する日までの間に取得し、かつ、第二百七条に規定する大規模償却資産に該当するものに対して課する固定資産税の税率は、当該構築物に対して法第三百四十二条の規定により市町村が新たに固定資産税を課することとなつた年度から五年度分の固定資産税に限り、第二百八条の規定にかかわらず、百分の〇・七とする。

Article 21 Notwithstanding the provision of Article 242 of the Act, the tax rate of fixed assets tax to be imposed on structures used for core private facilities, which are specified by regulations and acquired during the period from the date of publication to the date when eight years have elapsed, and which fall under large-scale depreciable assets as prescribed in Article 207, shall be notwithstanding the provision of Article 208, the rate of fixed assets tax shall be 0.7/100 only for the five fiscal years from the fiscal year in which the municipality newly imposes fixed assets tax on the relevant structures pursuant to the provision of Article 342 of the Act.

(平八条例九三・追加)

(Addition of Ordinance No. 93 of 1996)

(旧民法第三十四条の法人から移行した法人等に係る特例)

(Special Provisions for Corporation, etc. Transitioned from Corporation under Article 34 of the Former Civil Code)

第二十二条 一般社団法人及び一般財団法人に関する法律及び公益社団法人及び公益財団法人の認定等に関する法律の施行に伴う関係法律の整備等に関する法律(平成十八年法律第五十号。以下この条において「整備法」という。)第四十条第一項の規定により存続する一般社団法人又は一般財団法人であつて整備法第百六条第一項(整備法第二百一十一条第一項において読み替えて準用する場合を含む。次項及び第三項において同じ。)の登記をしていないもの(整備法第百三十一条第一項の規定により整備法第四十五条の認可を取り消されたもの(以下この条においてそれぞれ「認可取消社団法人」又は「認可取消財団法人」という。))にあつては、非営利型法人に該当するものに限る。)については、公益社団法人又は公益財団法人とみなして、第二十五条第一項の規定を適用する。

Article 22 With respect to general incorporated associations or general incorporated foundations that continue to exist pursuant to the provisions of paragraph (1) of Article 40 of the Act on Maintenance, etc. of Related Acts in connection with the Enforcement of the Act on General Incorporated Associations and General Incorporated Foundations and the Act on Authorization, etc. of Public Interest Incorporated Associations and Public Interest Incorporated Foundation (Act No. 50 of 2006. Hereinafter referred to as the "Maintenance Act" in this Article), and that have not made registration (in the case of a corporation whose authorization under Article 45 of the Maintenance Act has been rescinded (hereinafter in this Article referred to as "authorized revocation association" or "authorized revocation foundation" respectively) pursuant to the provision of Article 131, paragraph (1) of the Maintenance Act, it shall be limited to a corporation that falls under the category of nonprofit corporation) under paragraph (1) of Article 106 of the Maintenance Act (including the cases where it is applied mutatis mutandis by replacing the terms and phrases in Article 121, paragraph (1) of the Maintenance Act. The same shall apply in the following paragraph and paragraph (3)), the provisions of paragraph (1) of Article 25 shall apply by deeming them as public interest incorporated associations or public interest incorporated foundations.

- 2 整備法第四十条第一項の規定により存続する一般社団法人又は一般財団法人であつて整備法第百六条第一項の登記をしていないもの(認可取消社団法人又は認可取消財団法人にあつては、非営利型法人に該当するものに限る。)については、法人税法第二条第六号の公益法人等とみなして、第百六条第一項及び第二百条の規定を適用する。
- 2 With respect to general incorporated associations or general incorporated foundations that continue to exist pursuant to the provisions of Article 40, paragraph (1) of the Maintenance Act and that have not made the registration (in the case of an association with rescission of authorization or foundation with rescission of authorization, it is limited to those that fall under the category of non-profit corporation) under Article 106, paragraph (1) of the Maintenance Act, the provisions of Article 106, paragraph (1) and Article 200 shall apply, deeming that they are public interest corporations, etc. under Article 2, item (vi) of the Corporation Tax Act.
- 3 整備法第四十一条第一項の規定により存続する一般社団法人又は一般財団法人であつて整備法第百六条第一項の登記をしていないもの又は認可取消社団法人若しくは認可取消財団法人については、一般社団法人又は一般財団法人とみなして、第二十五条第一項、第百六条第一項及び第二百条の規定を適用する。
- (3) With respect to a general incorporated association or general incorporated foundation surviving under Article 41, paragraph (1) of the Maintenance Act that has not yet been registered under Article 106, paragraph (1) of the Maintenance Act, or a corporation with rescission of authorization or corporation with rescission of authorization, the provisions of Article 25, paragraph (1), Article 106, paragraph (1) and Article 200 shall apply, deeming it to be a general

incorporated association or general incorporated foundation.

- 4 整備法第二条第一項に規定する旧有限責任中間法人で整備法第三条第一項本文の規定の適用を受けるもの及び整備法第二十五条第二項に規定する特例無限責任中間法人については、一般社団法人とみなして、第二十五条第一項、第百六条第一項及び第二百条の規定を適用する。

(4) With regard to a former limited liability intermediate corporation prescribed in Article 2, paragraph (1) of the Maintenance Act which is subject to the provision of the main clause of Article 3, paragraph (1) of the Maintenance Act and a special unlimited liability intermediate corporation prescribed in Article 25, paragraph (2) of the Maintenance Act, the provisions of Article 25, paragraph (1), Article 106, paragraph (1) and Article 200 shall apply, deeming that it is a general incorporated association.

- 5 整備法第四十二条第二項に規定する特例民法法人(認可取消社団法人又は認可取消財団法人を除く。)に対する第百十七条の二及び第二百六条の規定の適用については、これらの規定中「公益財団法人」とあるのは、「公益財団法人並びに附則第二十二条第六項に規定する特例民法法人」とする。

5 With respect to the application of the provisions of Article 117-2 and Article 206 to a special civil law corporation (excluding an incorporated association or foundation whose authorization has been revoked) set forth in Article 42, paragraph (2) of the Maintenance Act, the term "public interest incorporated foundation" in these provisions shall be deemed to be replaced with "public interest incorporated foundation and special civil law corporation set forth in paragraph 6 of Article 22 of the Supplementary Provisions".

(平二〇条例八二・追加、平二三条例六二・平二四条例九二・平二六条例九六・一部改正)

(Addition of Ordinance No. 82 of 2008; partial amendment of Ordinance No. 62 of 2011, Ordinance No. 92 of 2012, Ordinance No. 96 of 2014)

(東日本大震災に係る特定被災共用土地等に対する固定資産税額のおん分の申出)

(Application for Proportionate Share of Fixed Asset Taxes for Specified Disaster-Affected Common Land, etc. Pertaining to the Great East Japan Earthquake)

第二十三条 法附則第五十六条第四項の規定による特定被災共用土地(同項に規定する特定被災共用土地をいう。以下この条において同じ。)に係る固定資産税額のおん分の申出をしようとする者は、平成二十四年度から令和八年度までの各年度の初日の属する年の一月十四日までに、次に掲げる事項を記載した申出書を知事に提出しなければならない。ただし、既にこの条の規定による申出に基づく知事の認定を受けている場合において、当該申出事項に異動がないときは、この限りでない。

Article 23 A person who intends to file an application for pro rata distribution of the amount of fixed assets tax pertaining to specified disaster-stricken common land (meaning the specified

disaster-stricken common land prescribed in the same paragraph. Hereinafter the same shall apply in this Article) pursuant to the provision of Article 56, paragraph (4) of the Supplementary Provisions of the Act shall submit a written application stating the following matters to the governor by January 14 of the year that includes the first day of each fiscal year from FY 2012 to FY 2026. However, this shall not apply to cases where the applicant has already obtained the certification of the Governor based on the application pursuant to the provisions of this Article and there is no change in the matters of said application.

一 各特定被災共用土地納税義務者(法附則第五十六条第四項に規定する特定被災共用土地納税義務者をいう。第五号において同じ。)の住所及び氏名又は名称

(i) Address and name of Each Specified Disaster-Affected Common Land Taxpayer (meaning the Specified Disaster-Affected Common Land Taxpayer prescribed in Article 56, paragraph (4) of the Supplementary Provisions of the Act; the same shall apply hereinafter) The same in item (v).

二 特定被災共用土地の所在、地番、地目及び地積並びにその用途

(ii) Location, lot number, lot category and acreage of the specified disaster-stricken common land and its use

三 特定被災共用土地に係る被災区分所有家屋(法附則第五十六条第三項に規定する被災区分所有家屋をいう。次号及び第五号において同じ。)の平成二十三年度に係る賦課期日における所在、家屋番号、種類、構造及び床面積並びにその用途

(iii) The location, house number, type, structure and floor area of the damaged condominium-owned house (this means a disaster-stricken condominium-owned house prescribed in Article 56, paragraph (3) of the Supplementary Provisions of the Act. The same shall apply in the next item and item (v)) pertaining to the specified disaster-affected common land as of the date of assessment for the fiscal year 2011, and its use.

四 特定被災共用土地に係る被災区分所有家屋が滅失し、又は損壊した原因となつた震災の発生した日時

(iv) The date and time of the earthquake that caused the loss or destruction of the damaged condominium-owned house pertaining to the specified disaster-stricken common land.

五 各特定被災共用土地納税義務者の特定被災共用土地に係る被災区分所有家屋の建物の区分所有等に関する法律第十四条第一項から第三項までの規定の例により算定した専有部分の床面積の割合及び当該各特定被災共用土地納税義務者の当該特定被災共用土地に係る持分の割合

(v) The percentage of the floor area of the exclusive area calculated pursuant to the provisions of Article 14, paragraphs (1) to (3) inclusive of the Act on Building Unit Ownership, etc. of Condominium Unit Owned Houses pertaining to the specified disaster-stricken common land of each person liable to pay taxes on the said specified disaster-stricken common land, and the

percentage of equity interest of each such person liable to pay taxes on the said specified disaster-stricken common land

六 法附則第五十六条第三項の規定によりあん分する場合に用いられる割合に準じて定めた割合及び当該割合の算定方法

(vi) The ratio determined in accordance with the ratio used in the case of proportional distribution pursuant to the provisions of Article 56, paragraph (3) of the Supplementary Provisions of the Act and the method for calculating said ratio

七 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

(vii) Other matters deemed necessary by the Governor in addition to those listed in the preceding items

2 法附則第五十六条第九項の規定による仮換地等(同条第六項に規定する仮換地等をいう。)に係る固定資産税額のあん分の申出については、前項中「法附則第五十六条第四項の規定による特定被災共用土地(同項に規定する特定被災共用土地をいう。以下この条において同じ。)」とあるのは「法附則第五十六条第九項の規定による仮換地等(次項に規定する仮換地等をいう。以下この項において同じ。)」と、「特定被災共用土地納税義務者」とあるのは「仮換地等納税義務者」と、「法附則第五十六条第四項に」とあるのは「法附則第五十六条第九項の規定により読み替えて適用される同条第四項に」と、「特定被災共用土地の」とあるのは「仮換地等の」と、「特定被災共用土地に」とあるのは「仮換地等に対応する従前の土地である特定被災共用土地に」として、同項の規定を適用する。

(2) Provisional replacement land, etc. (meaning the provisional replacement land, etc. prescribed in paragraph (6) of said Article) pursuant to the provisions of Article 56, paragraph (9) of the Supplementary Provisions of the Act. With respect to the application for the pro rata share of the amount of fixed assets tax pertaining to the "specified disaster-stricken common property (meaning the specified disaster-stricken common property prescribed in Article 56, paragraph (4) of the Supplementary Provisions of the Act; the same shall apply hereinafter)" in the preceding paragraph, the phrase "specified disaster-stricken common property" in the preceding paragraph shall be deemed to be replaced with "specified disaster-stricken common property", which is the former land corresponding to the provisional replacement land, etc..

(平二三条例七一・追加、平二九条例三八・令元条例四・一部改正、平二八条例八二・旧第二十五条繰上、令三条例五四・一部改正)

(Addition of Ordinance No. 71 of 2011; partial amendment of Ordinance No. 38 of 2017, Ordinance No. 4 of 2019; partial amendment of Ordinance No. 82 of 2016, former Article 25 carried forward; partial amendment of Ordinance No. 54 of 2021)

(東日本大震災に係る被災住宅用地等の固定資産税及び都市計画税に関する申告義務)

(Obligation to report on fixed assets tax and city planning tax for disaster-stricken residential fixed

assets, etc. related to the Great East Japan Earthquake)

第二十四条 第百三十六条の二及び第百三十六条の三の規定にかかわらず、法附則第五十六条第一項(同条第二項において準用する場合及び同条第六項(同条第七項において準用する場合を含む。))の規定により読み替えて適用される場合を含む。第五号において同じ。))の規定の適用を受けようとする者は、平成二十四年度から令和八年度までの各年度の初日の属する年の一月三十一日までに、次に掲げる事項を記載した申告書を知事に提出しなければならない。ただし、既にこの条の規定による申告に基づく知事の認定を受けている場合において、当該申告事項に異動がないときは、この限りでない。

Article 24 Notwithstanding the provisions of Articles 136-2 and 136-3, a person who intends to be subject to the provision of Article 56, paragraph (1) of the Supplementary Provisions of the Act (including the case where it is applied mutatis mutandis under paragraph (2) of the same Article and the case where it is applied by replacing the terms and phrases pursuant to the provisions of paragraph (6) of the same Article (including the cases where it is applied mutatis mutandis under paragraph (7) of the same Article). The same shall apply in item (v)) shall submit a return form stating the following matters to the Governor by January 31 of the year that includes the first day of each fiscal year from FY 2012 to FY 2026. However, this shall not apply to the case where a certification by the Governor has already been obtained based on the declaration pursuant to the provisions of this Article and there is no change in the matters to be declared.

一 被災住宅用地(法附則第五十六条第一項に規定する被災住宅用地をいう。次号及び第三号において同じ。))の所有者の住所及び氏名又は名称

(i) Address and name of the owner of the disaster-stricken residential land (this means the disaster-stricken residential land prescribed in Article 56, paragraph (1) of the Supplementary Provisions of the Act. The same shall apply in the next item and item (iii))

二 被災住宅用地の所在及び地積

(ii) Location and acreage of the affected residential land

三 被災住宅用地の上に平成二十三年度に係る賦課期日において存した家屋の所有者、所在、家屋番号、種類、構造、床面積、居住部分の床面積及び居住の用に供した年月日、被災住宅用地の上に存した住居の数(法第三百四十九条の三の二第二項に規定する住居の数をいう。))

(iii) The owner, location, house number, type, structure, floor area, floor area of the residential part, and date of use for residence of the house that existed on the disaster-stricken residential site as of the date of levy for the fiscal year 2011, and the number of housings (meaning the number of dwellings prescribed in Article 349-3-2, paragraph (2) of the Act) that existed on the disaster-stricken residential site

四 前号に規定する家屋が滅失し、又は損壊した原因となつた震災の発生した日時

(iv) Date and time of the earthquake disaster that caused the loss or destruction of the house

prescribed in the preceding item

五 当該年度に係る賦課期日において法附則第五十六条第一項の規定の適用を受けようとする土地の全部又は一部を法第三百四十九条の三の二第一項に規定する家屋の敷地の用に供する土地として使用することができない理由

(v) The reason why all or part of the land to which the provision of Article 56, paragraph (1) of the Supplementary Provisions of the Act is to be applied on the levy date pertaining to the relevant fiscal year cannot be used as land to be used for the site of a house prescribed in Article 349-3-2, paragraph (1) of the Act

六 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

(vi) In addition to what is listed in the preceding items, matters deemed necessary by the Governor

(平二三条例七一・追加、令元条例四・一部改正、平二八条例八二・旧第二十六条繰上、令三条例五四・一部改正)

(Addition of Ordinance No. 71 of 2011; partial amendment of Ordinance No. 4 of 2019;; Ordinance No. 82 of 2016, former Article 26 carried forward; partial amendment of Ordinance No. 54 of 2021)

(新型コロナウイルス感染症等に係る耐震基準不適合既存住宅の取得に対する不動産取得税の減額等の特例)

(Special provisions for reduction of real estate acquisition tax, etc. for the acquisition of existing houses that do not conform to earthquake resistance standards in relation to Novel Coronavirus (COVID-19) Infectious Diseases, etc.)

第二十五条 法第七十三条の二十四第三項に規定する耐震基準不適合既存住宅を取得し、当該耐震基準不適合既存住宅の法第七十三条の二十七の二第一項に規定する耐震改修に係る契約を地方税法施行令附則第三十八条で定める日までに締結している個人が、新型コロナウイルス感染症(法附則第五十九条第一項に規定する新型コロナウイルス感染症をいう。)及びそのまん延防止のための措置の影響により当該耐震改修をして当該耐震基準不適合既存住宅をその取得の日から六月以内にその者の居住の用に供することができなかつたことにつき地方税法施行規則附則第二十八条第一項で定めるところにより証明がされた場合において、当該耐震改修をして当該耐震基準不適合既存住宅を令和四年三月三十一日までにその者の居住の用に供したとき(当該耐震基準不適合既存住宅を当該耐震改修の日から六月以内にその者の居住の用に供した場合に限る。)は、第四十八条の四の二第一項の規定の適用については、同項中「当該耐震基準不適合既存住宅を取得した日から六月以内に、当該」とあるのは「当該」と、「行い」とあるのは「行い、当該住宅の当該耐震改修の日から六月以内に」とする。

Article 25 An individual who has acquired an existing residence nonconforming to the earthquake-resistance standards prescribed in Article 73-24, paragraph (3) of the Act and has concluded a

contract for the seismic retrofitting prescribed in Article 73-27-2, paragraph (1) of the Act for an existing residence nonconforming to the earthquake-resistance standards by the date specified in Article 38 of the Supplementary Provisions of Ordinance for Enforcement of the Local Tax Act shall be deemed to have acquired an existing residence nonconforming to the earthquake-resistance standards prescribed in Article 73-24, paragraph (3) of the Act. (3) Where it has been proved, as provided for in Article 28, paragraph (1) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act, that the said existing house nonconforming to the earthquake resistance standards could not be used for residential purpose within six months from the date of acquisition due to the effects of the said seismic retrofitting and measures to prevent its spread, and where the said seismic retrofitting has been carried out to prevent the spread of the said Novel Coronavirus (COVID-19) Infectious Diseases, etc. (meaning Novel Coronavirus (COVID-19) Infectious Diseases, etc. as prescribed in Article 59, paragraph (1) of the Supplementary Provisions of the Act), where an existing housing nonconforming to the earthquake-resistance standards has been renovated and the said existing housing is used for residential purposes by March 31, 2022 (limited to the case where said existing house nonconforming to the earthquake-resistance standards is used for the person's residence within six months from the date of said seismic retrofitting), with regard to the application of the provision of Article 48-4-2, paragraph (1), "within six months from the date of acquisition of the said existing dwelling nonconforming to the earthquake-resistance standards," in the said paragraph shall be read as "said" and "and" shall be read as "and the said housing is used for residential purposes.

- 2 前項の規定の適用がある場合における第四十八条の二第一項の規定の適用については、次の表の上欄に掲げる字句は、それぞれ同表の下欄に掲げる字句とする。
- (2) With respect to the application of the provision of Article 48-2, paragraph (1) in the case where the provision of the preceding paragraph applies, the terms and phrases listed in the upper column of the following table shall be deemed to be the terms and phrases listed in the lower column of the same table.

一年六月以内、同項第二号 Within one year and six months, item (ii) of said paragraph	当該土地の上にある耐震基準不適合既存住宅の耐震改修(法第七十三条の二十七の二第一項に規定する耐震改修をいう。以下この項において同じ。)の日 後六月以内の日まで、前条第三項第二号 (ii) of paragraph (3) of the preceding article until a day within six months after the date of seismic retrofitting of existing housings nonconforming to seismic standards on the land in question (this refers to the seismic retrofitting

	prescribed in Article 73-27-2, paragraph (1) of the Act. The same shall apply hereinafter in this paragraph)
から六月以内 to a date within six months	から当該土地の上にある耐震基準不適合既存住宅の 耐震改修の日後六月以内の日まで to a date within six months after the date of seismic retrofitting of an existing residence nonconforming to seismic standards on said land.

(令二条例九〇・追加、令三条例五九・一部改正)

(Addition of Ordinance No. 90 of 2020; partial amendment of Ordinance No. 59 of 2021)

附 則(昭和二六年条例第二三号)抄

Supplementary Provisions (Ordinance No. 23 of 1951) Extract

(施行期日)

(Effective date)

1 この条例は、公布の日から施行する。

1 This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和二六年条例第六七号)

Supplementary Provisions (Ordinance No. 67 of 1951)

改正 昭和二九年五月二九日条例第四二号

Amendment of Ordinance No. 42 of May 29, 1954

1 この条例は、第五十二条第二号の改正規定を除き、公布の日から施行し、第五十四条及び第五十八条中芸者の特別徴収に係る改正規定は知事の定める期日から、都民税に関する改正規定中法人税割に関する部分及び事業税に関する改正規定中法人の行う事業に対する部分については昭和二十六年一月一日の属する事業年度分から、その他の部分については昭和二十六年度分から適用する。

(1) This Ordinance shall come into force as from the date of promulgation, except for the revised provision of Article 52, item (ii), which shall come into force as from the date specified by the Governor, and the revised provisions of Articles 54 and 58 pertaining to special collection by geisha from the date specified by the Governor, and the revised provisions concerning the corporation levy in the revised provisions concerning the metropolitan inhabitant tax and the business tax in the revised provisions concerning the enterprise tax, with respect to businesses conducted by corporations, shall come into force as from the fiscal year that includes January 1, 1951.

2 第五十二条第二号の改正規定は、昭和二十六年六月一日から施行する。

(2) The provisions revising Article 52, item (ii) shall come into effect as from June 1, 1951.

3 第一項の規定にかかわらず改正後の第二百十二条の二の規定は、昭和二十五年一月一日の属する事業年度分又は昭和二十五年度分から適用する。

(3) Notwithstanding the provisions of paragraph (1), the provisions of Article 212-2 as revised shall apply for the fiscal year that includes January 1, 1950 or for the fiscal year 1950.

4 昭和二十五年度分以前の都税(法人の行う事業に対する事業税にあつては、昭和二十六年一月一日の属する事業年度の直前の事業年度以前の分)については、改正後の、第二百十二条の二の規定の適用がある場合を除く外、なお、従前の例による。

(4) With respect to metropolitan tax for the fiscal year 1950 and prior (in the case of enterprise tax on businesses conducted by corporations, for the fiscal year immediately preceding the fiscal year that includes January 1, 1951), the provisions then in force shall remain applicable, except where the provision of Article 212-2, as amended, shall apply.

5 芸者の花代に対する遊興飲食税の特別徴収については、第五十四条中芸者の花代に対する特別徴収に係る改正規定の施行の日までは、なお、従前の例による。

(5) With regard to the special collection of entertainment and food tax on geisha's flower rent, the provisions then in force shall remain applicable until the date of enforcement of the revised provision of Article 54 pertaining to the special collection of geisha's flower fee.

(昭二九条例四二附則・追加)

(Addition of Ordinance 42 of 1954, Supplementary Provisions)

6 改正後の第十六条の二及び第十六条の三の規定は、この条例の施行後に納期限が到来した徴収金から適用する。

(6) The provisions of Article 16-2 and Article 16-3 as amended shall apply to collections that become due and payable after the enforcement of this Ordinance.

(昭二九条例四二附則・旧第五項繰下)

(Ordinance No. 42 of 1954, Supplementary Provisions, former paragraph 5 carried forward)

7 知事は、納税者又は特別徴収義務者が改正後の法第十六条の二第一項各号の一に該当する事由その他相当の事由があり、その徴収され、納付し、又は納入すべき昭和二十四年度分以前の都税(法人にあつては、昭和二十五年一月一日の属する事業年度の直前の事業年度以前の分)に係る徴収金を一時に徴収され、納付し、又は納入することが困難であると認められる場合において、当該納税者又は特別徴収義務者が当該徴収金の徴収猶予を申請したときは、第十七条の二の規定にかかわらず、その困難であると認められる金額を限度として、二年以内の期間を限つて徴収猶予をすることができる。

(7) Where a taxpayer or a person liable for special collection falls under any of the items of paragraph (1) of Article 16-2 of the Act after the amendment or has other reasonable grounds, and the Governor finds it difficult for the taxpayer or the person liable for special collection to collect, pay or deliver the metropolitan tax for the fiscal year before 1949 (for a corporation, for the fiscal year before the fiscal year immediately preceding the fiscal year that includes January 1, 1950) that is to be collected, paid or delivered by the taxpayer or the special collector, the

Governor may, in the case where the taxpayer or the person liable for special collection has applied for a deferment of collection of the said tax, deferral of collection of the said tax, notwithstanding the provision of Article 17-2.

(昭二九条例四二附則・旧第六項繰下)

(Ordinance No. 42 of 1954, Supplementary Provisions, former paragraph (6) carried forward)

- 8 前項の規定による徴収猶予は、改正後の第十七条の二第一項の規定による徴収猶予とみなして、同条第三項及び改正後の第十七条の三から第十七条の五までの規定を適用する。但し、その徴収猶予に係る金額が四万円をこえ、且つ、当該金額の徴収を確保するために必要があると認める場合に限り、その徴収猶予をする金額を限度として相当の担保を徴するものとし、改正後の第十七条の五の規定の適用については、当該徴収猶予のうち法第十六条の二第一項第一号又は第二号に該当する事由に因るものをこれらの号の規定による徴収猶予とみなす。

- (8) The grace of collection under the preceding paragraph shall be deemed to be the grace of collection under Article 17-2, paragraph (1) as amended, and the provisions of paragraph (3) of the same Article and Articles 17-3 to 17-5 as amended shall apply Article 17, with regard to the application of Article 17-5 after the amendment, a grace of collection under Article 16-2, paragraph (1), item (i) or item (ii) of the Act shall be deemed to be a grace of collection under these items; provided, however, that only when the amount pertaining to such grace of collection exceeds 40,000 yen and it is deemed necessary in order to ensure collection of such amount, a reasonable security shall be required up to the amount of such grace of collection.

(昭二九条例四二附則・旧第七項繰下)

(Ordinance No. 42 of 1954, Supplementary Provisions, former paragraph (7) carried forward)

- 9 第一項の規定により知事が定める期日において改正後の第五十四条の規定による遊興飲食税の特別徴収義務者である芸者に関する改正後の第五十八条の規定による特別徴収義務者としての登録については、同条の規定を準用する。この場合においては「その業を開始しようとする日の前五日」とあるのは「附則第一項の規定により知事が定める期日から十日」と読み替えるものとする。

- (9) With respect to the registration as a person liable for special collection under Article 58 after the revision with respect to entertainers who are liable for special collection of entertainment and food tax under Article 54 after the revision on the date specified by the Governor pursuant to the provision of paragraph (1), the provision of the same Article shall apply mutatis mutandis. In this case, the term "five days prior to the day on which the business is to be commenced" shall be deemed to be replaced with "ten days from the date specified by the Governor pursuant to the provisions of paragraph 1 of the Supplementary Provisions.

(昭二九条例四二附則・旧第八項繰下)

(Ordinance No. 42 of 1954, Supplementary Provisions, former paragraph (8) carried forward)

- 10 法人及び法人でない社団又は財団で代表者又は管理人の定のあるものが、法第三百三条第二項の規定によつて特別区民税として特別区長に対し提出した申告書は、これを都民税として知事に提出した申告書とみなす。

- (10) A return form filed by a juridical person and an association or foundation which is not a corporation but has a designated representative or administrator to the mayor of a special ward as special ward resident tax pursuant to the provision of Article 303, paragraph (2) of the Act shall be deemed to be a return form filed with the Governor as metropolitan resident tax.

(昭二九条例四二附則・旧第九項繰下)

(Ordinance No. 42 of 1954, Supplementary Provisions, former paragraph (9) carried forward)

- 11 個人の行う事業に対する事業税の納税義務者又は特別所得税の納税義務者が、昭和二十六年分事業税又は特別所得税についてこの条例の施行前に提出した申告書は、これを改正後の条例の規定によつて提出した申告書とみなす。

- (11) A tax return submitted by a person liable for business tax or special income tax on a business conducted by an individual before the enforcement of this Ordinance with respect to business tax or special income tax for the fiscal year 1951 shall be deemed to be a tax return submitted in accordance with the provisions of the Ordinance after the amendment.

(昭二九条例四二附則・旧第十項繰下)

(Ordinance No. 42 of 1954, Supplementary Provisions, former paragraph (10) carried forward)

- 12 昭和二十六年一月一日から同年三月三十一日までの間において事業年度が終了する法人の当該事業年度の所得及び清算所得に係る事業税に限り、改正後の第二百八条の二第一号中「各事業年度終了の日から二月」、第二号中「残余財産が確定した日からその分配の日の前日までの間」及び「各分配に係る残余財産が確定した日からその分配の日の前日までの間」並びに第三号中「合併の日から二月」とあるのは、それぞれ「昭和二十六年四月一日から五月三十一日まで」と読み替えるものとする。

- (12) With respect to enterprise taxes on income and liquidation income of a corporation whose business year ends between January 1, 1951 and March 31, 1951, "two months from the end of each business year" in Article 208-2, item (i) after the amendment, "from the day on which the residual assets are determined until the day before the day of distribution thereof" in item (ii) and "from the day on which the residual assets pertaining to each distribution are determined until the day before the day of distribution thereof" in item (ii), and "two months from the day of merger until the day before the day of distribution thereof" in item (iii) shall be read as "two months

from the day of merger" respectively. and "during the period from the day on which the residual assets pertaining to each distribution are determined to the day before the day of distribution" and "two months from the day of merger" in item (iii) shall be read as "from April 1 to May 31, 1951," respectively.

(昭二九条例四二附則・旧第十一項繰下)

(Ordinance No. 42 of 1954, Supplementary provision, former paragraph (11) carried forward)

- 13 改正後の別記様式第二十八号による自動車税の徴税令書は、昭和二十六年度第二期分の自動車税に係るものから適用する。

(13) The revised Order for Collection of Motor Vehicle Tax according to Appended Form No. 28 shall apply from those pertaining to the Motor Vehicle Tax for the second fiscal year of 1951.

(昭二九条例四二附則・旧第十二項繰下)

(Ordinance 42 of 1954, Supplementary provision, former paragraph (12) carried forward)

附 則(昭和二六年条例第七九号)

Supplementary Provisions (Ordinance No. 79 of 1951)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和二七年条例第四九号)

Supplementary Provisions (Ordinance No. 49 of 1952)

この条例は、公布の日から施行し、昭和二十七年六月分から適用する。

This Ordinance shall come into force as from the day of promulgation and shall apply from the fiscal year 1952.

附 則(昭和二七年条例第五八号)

Supplementary Provisions (Ordinance No. 58 of 1952)

- 1 この条例は、公布の日から施行し、遊興飲食税に関する部分については昭和二十七年六月一日から、法人税割に関する部分については昭和二十七年一月一日の属する事業年度分から、広告税に関する部分については昭和二十七年七月一日から、その他の部分については昭和二十七年度分から適用する。この場合において、広告税のうち第二種第四号に該当する広告に対する広告税にあつては、昭和二十七年六月まで月割をもつて課するものとする。

(1) This Ordinance shall come into force as from the day of promulgation, and shall apply from June 1, 1952 for the part concerning the entertainment tax, from the fiscal year that includes January 1, 1952 for the part concerning the corporation levy, from July 1, 1952 for the part concerning the advertising tax, and from the fiscal year 1952 for the other parts. In this case, the advertising tax on advertisements falling under Class II, Item (iv) shall be imposed at a monthly rate until June 1952.

- 2 昭和二十六年度分以前の都税(遊興飲食税にあつては昭和二十七年五月三十一日までの分、法人税割にあつては昭和二十七年一月一日の属する事業年度の直前の事業年度以前の分、広告税にあつては昭和二十七年六月三十日までの分)については、なお、従前の例による。

(2) With respect to the metropolitan tax for the fiscal year 1951 and before (in the case of entertainment tax, for the portion until May 31, 1952; in the case of corporation levy, for the portion before the fiscal year immediately preceding the fiscal year that includes January 1, 1952; in the case of advertising tax, for the portion until June 30, 1952), the provisions then in force shall remain applicable.

- 3 昭和二十七年一月一日から同年四月三十日までの間において事業年度が終了する法人の当該事業年度の所得に係る事業税並びに当該期間中に事業年度が終了する法人で同年六月三十日以前に残余財産を分配するものの当該事業年度の清算所得に係る事業税及び当該期間中に合併に因り消滅した法人の清算所得に係る事業税については、第二百八条の二第一号中「各事業年度終了の日から二月」、同条第二号中「残余財産が確定した日からその分配の日の前日までの間」及び「各分配に係る残余財産が確定した日からその分配の日の前日までの間」並びに同条第三号中「合併の日から二月」とあるのは、それぞれ「昭和二十七年四月一日から同年七月三十一日まで」と読み替えるものとする。

(3) With respect to enterprise tax on income for a corporation whose business year ends during the period from January 1, 1952, to April 30, 1952, and enterprise tax on liquidation income for a corporation whose business year ends during the said period and distributes its residual assets on or before June 30 of the same year, and enterprise tax on liquidation income of a corporation dissolved due to a merger during the said period, "two months from the end of each business year" in Article 208-2(i), "from the date when the residual assets are determined to the day before the date of distribution" and "from the date when the residual assets pertaining to each distribution are determined to the day before the date of distribution" in Article 208-2(ii) and "two months from the date of merger" in Article 208-2, item (iii), respectively, are deemed to be replaced with "the date when the residual assets are distributed". (ii) in item (iii) of the same Article, "from April 1, 1952 to July 31 of the same year" shall be read as "from April 1, 1952 to July 31 of the same year" respectively.

- 4 地方税法の一部を改正する法律(昭和二十七年法律第二百十六号、以下「改正法」という。)附則第五項の規定によつて徴収する事業税の徴税令書は、別記様式第五十号の二による。

(4) Act for Partial Amendment of the Local Tax Act (Act No. 216 of 1952, hereinafter referred to as the "Amendment Act"). The business tax collection order to be collected pursuant to the provision of paragraph (5) of the Supplementary Provisions shall be in accordance with Appended Form No. 50-2.

- 5 改正法附則第九項の規定により、旧東京都都税条例第九十条の規定の例によつて徴収する延滞金については、同条の規定にかかわらず、税金額百円(百円未満の端数があるときは、これを切り捨てる。)について一日四銭の割合を乗じて計算した額とする。
- (5) With respect to the delinquency charges collected pursuant to the provision of Article 90 of the former Tokyo Metropolitan Tax Ordinance pursuant to the provision of paragraph (9) of the Supplementary Provisions of the Amendment Act, the amount shall be calculated by multiplying the tax amount of 100 yen (any fraction less than one hundred yen shall be rounded down) by the rate of 4 sen per day, notwithstanding the provision of the said Article.
- 6 改正後の別記様式第十三号様式(甲)及び(乙)、第十七号様式並びに第三十四号の三様式については、当分の間、なお、従前の例によることができる。
- (6) Forms No. 13 (A) and (B), Form No. 17, and Form No. 34-3 after the amendment may still follow the provisions then in force for the time being.

附 則(昭和二七年条例第一二三号)

Supplementary Provisions (Ordinance No. 123 of 1952)

- 1 この条例は、昭和二十八年一月一日から施行する。
- (1) This Ordinance will come into effect on January 1, 1953.
- 2 昭和二十七年十二月三十一日以前の入場税及び遊興飲食税については、なお、従前の例による。
- (2) With respect to admission tax and entertainment and food tax prior to December 31, 1952, the provisions then in force shall remain applicable.
- 3 この条例施行前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。
- (3) With regard to the application of penalties for acts committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.
- 4 昭和二十八年一月一日から同月十四日までの間において、現に法第百十四条の二第二項の場所の特別徴収義務者である者については、第五十八条第一項中「当該場所の経営を開始しようとする日の前五日までに」とあるのは「昭和二十八年一月十五日までに」と読み替えるものとする。
- (4) With respect to a person who is actually a person liable for special collection at a place set forth in Article 114-2, paragraph (2) of the Act during the period from January 1 to January 14, 1953, the phrase "not later than five days prior to the day on which he/she intends to commence operation of said place" in Article 58, paragraph (1) shall be deemed to be replaced with "not later than January 15, 1953."

附 則(昭和二八年条例第三〇号)

Supplementary Provisions (Ordinance No. 30 of 1953)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和二八年条例第八五号)

Supplementary Provisions (Ordinance No. 85 of 1953)

- 1 この条例は、公布の日から施行し、昭和二十八年度分から適用する。
(1) This Ordinance shall come into force as from the day of promulgation and shall apply from the fiscal year 1953.
- 2 昭和二十七年度分以前の事業税及び特別所得税については、なお、従前の例による。
(2) With respect to enterprise tax and special income tax for the fiscal year 1952 and before, the provisions then in force shall remain applicable.
- 3 昭和二十八年一月一日から同年二月二十八日までの間において事業年度が終了する法人の当該事業年度の所得に係る事業税並びに当該期間中に事業年度が終了する法人で同年四月三十日以前に残余財産を分配するものの当該事業年度に係る事業税及び当該期間中に合併に因り消滅した法人の清算所得に係る事業税については、第二百八条の二第一号中「各事業年度終了の日から二月」、同条第二号中「残余財産が確定した日からその分配の日の前日までの間」及び「各分配に係る残余財産が確定した日からその分配の日の前日までの間」並びに同条第三号中「合併の日から二月」とあるのは、それぞれ「昭和二十八年四月一日から同月三十日まで」と読み替えるものとする。
(3) With respect to enterprise tax on income for a business year of a corporation whose business year ends during the period from January 1, 1953, to February 28, 1953, and enterprise tax on the business year of a corporation whose business year ends during the said period and whose residual assets are distributed on or before April 30 of the same year, and business tax on liquidation income of a corporation dissolved due to a merger during the said period, "two months from the end of each business year" in Article 208-2(i), "from the day on which the residual assets are determined to the day before the date of distribution thereof" and "from the day on which the residual assets pertaining to each distribution are determined to the day before the date of distribution thereof" in Article 208-2, item (ii) and "two months from the day of merger" in Article 208-2, item (iii) shall be read as "from April 1 to April 30, 1953," respectively.

附 則(昭和二八年条例第一〇〇号)

Supplementary Provisions (Ordinance No. 100 of 1953)

- 1 この条例は、公布の日から施行し、自動車税、鉱区税、狩猟者税、都民税、固定資産税及び特別所得税に係る改正規定は昭和二十八年度分から適用する。
(1) This Ordinance shall come into force as from the day of promulgation, and the revised provisions pertaining to motor vehicle tax, mine lot tax, hunter tax, metropolitan inhabitant tax, fixed asset tax and special income tax shall apply from the fiscal year 1953.
- 2 第六十九条の規定により既に賦課した自動車税の第一期分については、第七十条の二の規定により賦課した第一期分とみなす。

(2) The first term portion of the automobile tax already levied pursuant to Article 69 shall be deemed to be the first term portion levied pursuant to Article 70-2.

3 昭和二十七年度分以前の都税については、なお、従前の例による。

(3) With respect to metropolitan tax for the fiscal year 1952 and prior, the provisions then in force shall remain applicable.

4 この条例施行の日において、現に第百五十九条に規定する鉱泉浴場を経営する者については、第百六十四条第一項中「鉱泉浴場を経営しようとする者は、経営開始の日の前日までに」とあるのは「鉱泉浴場を経営する者は、この条例施行の日から十日までに」と読み替えるものとする。

(4) As for those who actually operate mineral spring bathhouses prescribed in Article 159 as of the day of enforcement of this Ordinance, "those who intend to operate mineral spring bathhouses by the day before the day of commencement of operation" in paragraph (1) of Article 164 shall be read as "those who operate mineral spring bathhouses by 10 days from the day of enforcement of this Ordinance".

附 則(昭和二九年条例第二号)

Supplementary Provisions (Ordinance No. 2 of 1954)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和二九年条例第四一号)抄

Supplementary Provisions (Ordinance No. 41 of 1954) Extract

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 都税条例の一部を次のように改正する。

(2) The Metropolitan Tax Ordinance is partially amended as follows.

第四条の二第三号中「武蔵野市及び三鷹市」を「武蔵野市、三鷹市、府中市及び昭島市」に改め、改正後の第四条の二の規定は、地方自治法(昭和二十二年法律第六十七号)第七条第六項の規定に基く告示がなされた日から適用する。

Musashino City and Mitaka City" in Article 4-2, item (iii) shall be revised to "Musashino City, Mitaka City, Fuchu City and Akishima City" and the provisions of Article 4-2 after the revision shall apply from the date of public notice based on the provisions of Article 7, paragraph (6) of the Local Autonomy Act (Act No. 67 of 1947).

(後略)(昭和二十九年三月二十二日告示第二百三十六号の三で同二十九年四月一日から府中市を、同二十九年四月十五日告示第三百五号で同二十九年五月一日から昭島市を設置)

(Omitted) (Fuchu City was established on April 1, 1954 by Notification No. 236-3 of March 22, 1954, and Akishima City was established on May 1, 1954 by Notification No. 305 of April 15, 1954)

附 則(昭和二九年条例第四二号)

Supplementary Provisions (Ordinance No. 42 of 1954)

- 1 この条例は、公布の日から施行する。但し、娯楽施設利用税に関する改正規定は、昭和二十九年六月一日から遊興飲食税に関する改正規定は、昭和二十九年七月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions concerning the amusement facility use tax shall come into effect on June 1, 1954, and the revised provisions concerning the amusement food and drink tax shall come into effect on July 1, 1954.
- 2 この条例の附則において特別の定があるものを除く外、法人の行う事業に対する事業税に関する部分は、昭和二十九年一月一日の属する事業年度分から、法人(法人税法第四条の法人を除く。)の都民税に関する部分は、昭和二十九年四月一日の属する事業年度分から、その他の部分(不動産取得税、娯楽施設利用税及び遊興飲食税に関する部分を除く。)は昭和二十九年年度分から適用する。

(2) Except as otherwise provided for in the Supplementary Provisions of this Ordinance, the part concerning enterprise taxes on businesses conducted by corporations shall be applied to corporations (excluding corporations under Article 4 of the Corporation Tax Act) effective from the business year that includes January 1, 1954. The portion of the metropolitan inhabitants tax (excluding the portion related to the real estate acquisition tax, the amusement facility use tax, and the amusement food and drink tax) shall, with effect from the fiscal year that includes April 1, 1954, be replaced with the other portion
- 3 昭和二十九年一月一日から同年三月三十一日までの間において事業年度が終了する法人の行う事業に対する事業税の課税標準は、改正後の第二十五条第一項及び第二項の規定にかかわらず、電気供給業、ガス供給業、運送業及び運送取扱業にあつては当該事業年度の収入金額、その他の事業にあつては当該事業年度の所得及び清算所得による。但し、当該法人のうち地方鉄道事業及び軌道事業以外の運送業並びに運送取扱業を行うものが昭和二十九年一月一日から同年三月三十一日までの間に解散した場合において同年同月同日までに清算が終了したときにおける事業税の課税標準は、清算所得による。

(3) Notwithstanding the provisions of Article 25, paragraphs (1) and (2) after the revision, the tax base of enterprise tax on a business conducted by a corporation whose business year ends between January 1, 1954 and March 31, 1954 shall be determined, in the case of an electricity supply business, gas supply business, transportation business, and transportation handling business, by the amount of income for the relevant business year, and in the case of other businesses, it shall be based on the income and liquidation income for the relevant fiscal year. However, in the case where the said corporation, which engages in transportation business and transportation handling business other than local railroad business and track business, dissolved

between January 1, 1954 and March 31 of the same year, if the liquidation is completed by the same day of the same year, the tax base of enterprise tax shall be based on the liquidation income.

- 4 昭和二十九年四月一日前に地方鉄道軌道整備法第三条第一項第三号に該当するものとして運輸大臣の認定を受け、又は同法第八条第三項の規定による補助を受けたものについては、同年同月同日において当該認定を受け、又は当該補助を受けたものとみなして、改正後の第二十五条第二項の規定を適用する。

- (4) With regard to those which were approved by the Minister of Transportation as falling under item (iii) of paragraph 1 of Article 3 of the Local Railway Track Development Act or subsidized pursuant to the provision of Article 8, paragraph (3) of said Act prior to April 1, 1954, they shall be deemed to have received such approval or such subsidy on the same day of the same month of the same year and the provision of Article 25 paragraph (2) after the revision shall apply.

- 5 附則第三項の法人の行う事業に対する事業税の税率は改正後の第二十七条第一号の規定にかかわらず、左の各号に掲げる区分に従い、それぞれ当該各号に定めるものとする。

- (5) Notwithstanding the provision of Article 27, item (i) after the revision, the tax rate for enterprise tax on business conducted by a corporation under paragraph (3) of the Supplementary Provisions shall be the rate prescribed respectively in each of the following items according to the classification listed in the left-hand column.

- 一 電気供給業、ガス供給業、運送業及び運送取扱業を行う法人(第二号に掲げる法人を除く。) 収入金額の百分の一・六

- (i) A juridical person engaged in the electricity supply business, gas supply business, transportation business, and transportation handling business (excluding the juridical person listed in item (ii)) 1.6/100 of the amount of income

- 二 附則第三項但書の適用を受ける法人 清算所得の百分の十二

- (ii) A corporation to which the proviso of paragraph (3) of the Supplementary Provisions applies: 12/100 of the liquidating income

- 三 その他の事業を行う法人

- (iii) Corporations engaged in other businesses.

- 改正後の第二十七条第二号に規定する特別法人 所得及び清算所得の百分の八
Special corporate income prescribed in Article 27, item (ii) after the amendment: 8/100 of liquidation income

- その他の法人 所得及び清算所得の百分の十二

- Other corporations: 12/100 of income and liquidation income

- 6 改正後の第二十九条の規定により、法第七十二条の二十五第一項、法第七十二条の二十六第一項、法第七十二条の二十七第一項、法第七十二条の二十八第一項、法第七十二

条の二十九第一項、法第七十二条の三十第一項、法第七十二条の三十一第一項又は法第七十二条の三十二第一項の規定により昭和二十九年五月三十一日前に法人の行う事業に対する事業税を申告納付しなければならないこととなる法人については、昭和二十九年分度分の事業税に限り、これらの規定によつて申告納付すべき期限は昭和二十九年五月三十一日とする。

(6) Pursuant to the provisions of Article 29 as revised, with respect to a corporation that is required to file and pay enterprise tax on a business conducted by a corporation before May 31, 1954 pursuant to Article 72-25, paragraph (1) of the Act, Article 72-26, paragraph (1) of the Act, Article 72-27, paragraph (1) of the Act, Article 72-28, paragraph (1) of the Act, Article 72-29, paragraph (1) of the Act, Article 72-30, paragraph (1) of the Act, Article 72-3, paragraph 1(1) of the Act or Article 72-3, paragraph 2(1) of the Act., the due date for reporting and paying business tax pursuant to these provisions shall be May 31, 1954, only for business tax for the year 1954.

7 前項の規定によつて昭和二十九年五月三十一日までに法第七十二条の二十六若しくは法第七十二条の二十七の規定による申告納付と法第七十二条の二十八の規定による申告納付又は法第七十二条の二十九若しくは法第七十二条の三十の規定による申告納付と法第七十二条の三十一の規定による申告納付とをあわせて行わなければならないこととなる法人については、法第七十二条の二十六若しくは法第七十二条の二十七又は法第七十二条の二十九若しくは法第七十二条の三十の規定による申告納付をすることを要しないものとする。

(7) Where, pursuant to the provision of the preceding paragraph, a corporation is required to file a return and payment pursuant to the provision of Article 72-26 or Article 72-27 of the Act and a return and payment pursuant to the provision of Article 72-28 of the Act by May 31, 1954, or a return and payment pursuant to the provision of Article 72-29 or Article 72-30 of the Act and a return and payment pursuant to the provision of Article 72-31 of the Act by the same date, the corporation shall pay the amount of the corporation tax imposed pursuant to Article 72-29 of the Act or Article 72-28 of the Act, it shall not be required to file a return and payment pursuant to the provision of Article 72-26 or Article 72-27 of the Act or Article 72-29 or Article 72-30 of the Act.

8 地方鉄道事業及び軌道事業以外の運送業、運送取扱業、生命保険業又は農業を行う法人(新たに設立した内国法人又は新たに外国法人となつたものを除く。)でその事業年度の期間が六月をこえるものがこの条例の施行後最初に当該事業年度について申告納付すべき事業税は、前項に該当する場合を除き、法第七十二条の二十六第一項但書の規定によつて申告納付しなければならない。

8 A corporation engaged in transportation business, transportation handling business, life insurance business, or agriculture other than local railroad business and track business (excluding a newly established domestic corporation or a corporation that has newly become a foreign corporation).

The enterprise tax to be declared and paid for the first business year after the enforcement of this Ordinance by a corporation that has a business year of more than six months (excluding a corporation that has a business year of more than six months) shall be declared and paid in accordance with the proviso of Article 72-26, paragraph (1) of the Act, except in the case falling under the preceding paragraph.

- 9 昭和二十九年一月一日から同年三月三十一日までの間に解散した法人が法第七十二条の二十九又は法第七十二条の三十の規定によつてこの条例の施行後最初に申告納付すべきこととなる場合において、すでに当該法人の当該清算中の事業年度が二回以上終了しているとき、又は二回以上解散当時の資本金等をこえる残余財産の一部の分配をしているときは、附則第七項の規定の適用がある場合を除き、法第七十二条の二十九及び法第七十二条の三十の規定にかかわらず、当該二回以上終了した各事業年度の所得若しくは収入金額に対する事業税額又は当該それぞれの分配に係る残余財産のうち解散当時の資本金額等をこえる部分の金額に対する事業税額を計算してこれを申告納付しなければならない。
- (9) Where a corporation dissolved during the period from January 1, 1954 to March 31 of the same year is required to file and pay a return for the first time after the enforcement of this Ordinance pursuant to the provision of Article 72-29 of the Act or Article 72-30 of the Act, if the corporation has already completed two or more business years in liquidation, or if the corporation has made two or more distributions of residual assets exceeding the amount of capital, etc. at the time of dissolution, the corporation shall file and pay a return for the first time after the enforcement of this Ordinance, notwithstanding the provision of Article 72-29 of the Act and Article 72-30 of the Act. Notwithstanding the provisions of Article 72-29 of the Act and Article 72-30 of the Act, a corporation shall calculate and declare and pay the amount of enterprise tax on the amount of income or income for each of the said two or more completed business years or on the amount of the residual assets in excess of the amount of capital, etc. at the time of dissolution has been distributed, the distribution shall be made to the shareholders of the Company, except where the provisions of paragraph (7) of the Supplementary Provisions apply.
- 10 昭和二十八年十二月三十一日以前に解散した法人で同日までに清算の終了しないものは、法第七十二条の二十九から法第七十二条の三十一までの規定によつて清算所得に対する事業税を申告納付しなければならない。この場合においては、当該法人は法第七十二条の二十九又は法第七十二条の三十の規定によつてこの条例の施行後最初に申告納付すべきこととなる場合において、すでに当該法人の当該清算中の事業年度が二回以上終了しているとき、又は二回以上解散当時の資本金額等をこえる残余財産の一部の分配をしているときは、附則第七項の規定の適用がある場合を除き、前項の規定に準じて申告納付しなければならない。

(10) A corporation dissolved on or before December 31, 1953, which has not completed liquidation by the same date, shall file and pay enterprise tax on liquidation income pursuant to the provisions of Article 72-29 through Article 72-31 of the Act. In this case, in the case where said corporation is required to file and pay a return for the first time after the enforcement of this Ordinance pursuant to the provisions of Article 72-29 or Article 72-30 of the Act, if said corporation has already completed two or more business years in liquidation, or if said corporation has distributed a part of its residual assets exceeding the amount of capital, etc. at the time of dissolution two or more times, it shall file and pay a return in accordance with the preceding paragraph, except where the provisions of paragraph (7) of the Supplementary Provisions apply.

11 昭和二十九年一月一日から同年三月三十一日までの間において事業年度が終了する法人の行う運送業のうち地方鉄道事業及び軌道事業以外の運送業並びに運送取扱業に対する事業税であつて、知事において必要があると認めるものについては、これを減免する。

(11) With regard to the business tax on transportation business other than local railroad business and track business and transportation handling business conducted by corporations whose business year ends between January 1, 1954 and March 31 of the same year, and which is found necessary by the Governor, such tax shall be reduced or exempted.

12 改正前の法第七十五条に規定する場所への入場で、入場税法(昭和二十九年法律第九十六号)施行の日以後に係るものについて改正前の条例第三十三条第二項の規定によつて徴収した入場税については、なお、従前の例による。この場合において、入場税の特別徴収義務者が改正前の条例第三十三条第二項の規定によつて徴収した入場税額が入場税法の適用があつたものとした場合において徴収すべき入場税額をこえるため、当該入場税の納税者の請求に基いてそのこえる部分に相当する金額を返還したことにより、当該特別徴収義務者が当該返還に係る金額の還付を請求する場合においては、当該特別徴収義務者は、当該金額を納税者に返還したことを証する領収書に、入場税法施行の日前に納税義務者に交付した入場券又は入場券引換券であつて、同法施行の日以後に入場した場合における当該入場券の半片を添付して、知事に請求しなければならない。

(12) With respect to the admission tax collected pursuant to the provisions of Article 33, paragraph (2) of the Ordinance prior to the revision with respect to admission to places provided for in Article 75 of the Act prior to the revision, which pertains to admission after the date of enforcement of the Admission Tax Act (Act No. 96 of 1954), the provisions then in force shall remain applicable. In this case, where the amount of the admission tax collected pursuant to the provision of Article 33, paragraph (2) of the Ordinance prior to the revision by the person liable for special collection of the admission tax exceeds the amount of the admission tax that should have been collected under the admission tax Act as if the said Act had been applied, and the

special collection agent has returned the amount equivalent to such excess amount upon the request of the taxpayer of the admission tax, the said person liable for special collection of the admission tax shall refund the amount equivalent to such excess portion to the taxpayer. Where the person liable for special collection claims a refund of the refunded amount, the person liable for special collection shall submit a receipt certifying that the said amount has been returned to the taxpayer, together with the stub of an admission ticket or admission ticket exchange ticket issued to the person liable for tax before the date of enforcement of the admission tax law, which was used for admission after the date of enforcement of the said law, to the Governor of the relevant prefecture.

- 13 改正後の第四十一条から第四十八条の九までの規定は、建築された家屋に対して課する不動産取得税については、昭和二十九年七月一日から、その他の不動産の取得に対して課する不動産取得税については、地方税法の一部を改正する法律(昭和二十九年法律第九十五号、以下「新法」という。)施行の日から適用する。この場合において、改正後の第四十八条の九第一項第二号の災害については、この条例施行の日以後において発生したものに限るものとする。

- 13 The provisions of Articles 41 through 48-9 as amended shall apply, with respect to the real estate acquisition tax imposed on constructed houses, from July 1, 1954, and with respect to the real estate acquisition tax imposed on the acquisition of other real estate, from the date of enforcement of the Act to Partially Amendment of the Local Tax Act (Act No. 95 of 1954, hereinafter referred to as the "New Act"). In this case, the disaster set forth in Article 48-9, paragraph (1), item (ii) after the revision shall be limited to those occurring on or after the date of enforcement of this Ordinance.

- 14 都たばこ消費税に関する規定は、昭和二十九年四月一日以後小売人又は国内消費用として直接消費者に売り渡された製造たばこについて適用する。

- (14) The provisions concerning the metropolitan cigarette consumption tax shall apply to manufactured tobacco sold directly to retailers or to consumers for domestic consumption on or after April 1, 1954.

- 15 改正後の第四条の三第一項第八号、第二百二十二条及び第二百七条から第二百十一条までの規定は、昭和三十年度分の固定資産税から適用する。

- (15) The provisions of Article 4-3(1), item (viii), Article 122 and Articles 207 to 211 inclusive after the revision shall apply to the fixed assets tax for the fiscal year 1955.

- 16 新法附則第三十項の規定の適用がある場合における当該固定資産税の課税標準である価格については、改正後の条例第百十八条第一項中「法第三百四十九条の二の規定の適用を受ける固定資産については、その価格にそれぞれ同条各項に定める率を乗じて得た額」とあるのは「新法附則第三十項の規定の適用がある場合においては、同項に定める額」とする。

(16) With regard to the value that is the tax base of the relevant fixed asset tax in the case where the provision of paragraph (30) of the Supplementary Provisions of the New Act is applied, the term "the amount obtained by multiplying the value of fixed assets to which the provision of Article 349-2 of the Act applies by the rate specified in each paragraph of the said Article" in Article 118, paragraph (1) of the amended Ordinance shall be deemed to be replaced with" the amount specified in the said paragraph.

17 昭和二十九年分の固定資産税に限り、改正後の第百二十二条中「百分の一・四」とあるのは「百分の一・五」とする。

(17) Only for the fixed assets tax for the fiscal year 1954, the term "1.4/100" in the revised Article 122 shall be replaced with "1.5/100 ".

18 昭和二十九年分自動車税に限り、第六十九条第一項中「第一期 四月一日から同月三十日まで」とあるのは「第一期 六月一日から同月三十日まで」と読み替えるものとする。

(18) As far as the automobile tax for fiscal year 1954 is concerned, "from April 1 to March 30" in Article 4 paragraph (1) shall be read as "from July 1 to March 31".

19 昭和二十九年分自動車税の納税義務者(二輪の小型自動車及び軽自動車に係る納税義務者を除く。)は規則の定めるところにより自動車税申告書を昭和二十九年六月五日までに知事に提出しなければならない。

(19) Persons liable for automobile tax for the fiscal year 1954 (excluding taxpayers liable for tax on two-wheeled small motor vehicles and light motor vehicles) shall submit a declaration of automobile tax to the Governor by June 5, 1954, in accordance with the Regulations.

20 娯楽施設利用税に関する改正規定の施行の日において、現に改正後の第四十八条の二十一第一項の施設を営んでいる者については、改正後の第四十八条の二十五第一項中「第四十八条の二十一第一項の施設の経営を開始しようとする日の前五日までに」とあるのは「娯楽施設利用税に関する改正規定の施行の日から十日までに」と読み替えるものとする。

(20) With regard to a person who is actually operating the facility set forth in Article 48-21, paragraph (1) after the amendment as of the date of enforcement of the revised provisions concerning the amusement facility use tax, the term "not later than five days prior to the date on which he/she intends to commence the operation of the facility set forth in Article 48-21, paragraph (1)" in Article 48-25, paragraph (1) after the revision shall be deemed to be replaced with "not later than ten days from the date of enforcement of the revised provisions concerning the amusement facility use tax Article 48-25, paragraph (1) shall be deemed to be replaced with "not later than ten days from the date of enforcement of the revised provisions concerning the amusement facility use tax.

21 改正前の第三十五条の規定により、入場税の特別徴収義務者として登録を受け、且

つ、同条の規定による証票の交付を受けている者については、改正後の第四十八条の二十五の規定による登録を受け、且つ、同条の規定による証票の交付を受けた者とみなす。

(21) A person who has been registered as a person liable for special collection of admission tax pursuant to Article 35 prior to the revision and has received a voucher pursuant to the same Article shall be deemed to have been registered pursuant to Article 48-25 after the revision and has received a voucher pursuant to the same Article.

22 東京都都税条例の一部を改正する条例(昭和二十六年五月東京都条例第六十七号)附則中第五項から第十二項までを一項ずつ繰り下げ、第四項の次に次の一項を加える。芸者の花代に対する遊興飲食税の特別徴収については、第五十四条中芸者の花代に対する特別徴収に係る改正規定の施行の日までは、なお、従前の例による。

(22) In the Supplementary Provisions of the Ordinance Partially Amendment of the Tokyo Metropolitan Government Tax Ordinance (Ordinance of the Tokyo Metropolitan Government No. 67 of May 1951, paragraphs (5) to (12) inclusive shall be deleted by one paragraph and the following paragraph shall be added after paragraph (4). With regard to the special collection of entertainment and food tax on geisha's flower rent, the provisions then in force shall remain applicable until the date of enforcement of the revised provision of Article 54 pertaining to the special collection of geisha's flower rent.

23 昭和二十八年度分以前の都税(法人の行う事業に対する事業税にあつては昭和二十九年一月一日の属する事業年度の直前の事業年度以前の分、入場税のうち改正前の法第七十五条第二項及び第三項の場所への入場に対して課するものにあつては入場税法施行の日以前の分、同法同条第四項の施設の利用に対して課するものにあつては昭和二十九年五月三十一日以前の分、遊興飲食税にあつては昭和二十九年六月三十日以前の分、都民税の法人税割にあつては昭和二十九年四月一日の属する事業年度の直前の事業年度以前の分)については、改正前の第百九十六条第二項の規定を除き、なお、従前の例による。この場合において、娯楽施設利用税に関する改正規定の施行の日までの間において、新法附則第十九項の規定により、改正前の法第七十五条第四項の施設の利用に対して課する娯楽施設利用税に係る風俗営業取締法第二条第三項及び第四項の規定による営業許可の更新を求める場合における当該娯楽施設利用税に係る納税証明は、別記様式第二十一号の三の納税済証印を当該更新を求める申請書に押印してこれを行うものとする。

(23) Metropolitan tax for fiscal 1953 and before (in the case of enterprise tax on businesses conducted by corporations, for the fiscal year immediately preceding the fiscal year that includes January 1, 1954; in the case of admission tax imposed on admission to places set forth in Article 75, paragraphs (2) and (3) of the Act prior to the revision, for the portion before the date of enforcement of the Admission Tax Act; in the case of admission tax imposed on use of facilities

set forth in Article 75, paragraph (4) of the same Act, for the portion before May 31, 1954; in the case of entertainment and eating tax, for the portion before June 30, 1954; in the case of entertainment tax, for the portion before the fiscal year that includes January 1, 1954). With regard to the admission tax imposed on admission to places set forth in Article 75, paragraph (2) and paragraph (3) of the Act prior to the revision (in the case of admission tax imposed on admission to places set forth in Article 75, paragraph (2) and paragraph (3) of the Act prior to the revision, prior to May 31, 1954; in the case of entertainment and food tax, prior to June 30, 1954; in the case of corporation levy of metropolitan inhabitant tax, prior to the fiscal year immediately preceding the fiscal year that includes April 1, 1954), the provisions of Article 196, paragraph (2) shall not apply. The provisions then in force shall remain applicable, except for the provisions of Article 196, paragraph (2). In this case, in the case of requesting the renewal of a business license under Article 2, paragraphs (3) and (4) of the Entertainment Establishments Control Act pertaining to the entertainment facilities use tax imposed on the use of facilities under Article 75, paragraph (4) of the Act before the revision pursuant to paragraph (19) of the Supplementary Provisions of the New Act until the date of enforcement of the revised provisions on the entertainment facilities use tax (2) In the case of requesting the renewal of a business license under Article 2, paragraph (3) and paragraph (4) of the Entertainment Establishments Control Act with respect to the entertainment facility use tax imposed on the use of facilities under Article 75, paragraph (4) of the Act prior to the revision, the tax payment certification for said entertainment facility use tax shall be made by affixing a tax payment certification seal on the application form No. 21-3 separately indicated.

24 この条例の施行前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。

(24) With regard to the application of penalties to acts committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

25 市町村の存する区域における個人に対する都民税の賦課徴収に関する条例(昭和二十九年五月東京都条例第四十一号)は廃止する。

(25) The Ordinance on the Imposition and Collection of Metropolitan inhabitants tax on individuals in the districts where municipalities exist (Ordinance of the Tokyo Metropolitan Government No. 41 of May 1954) shall be repealed.

付 則(昭和三〇年条例第一〇号)

Supplementary Provisions (Ordinance No. 10 of 1955)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

付 則(昭和三〇年条例第二四号)

Supplementary Provisions (Ordinance No. 24 of 1955)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

付 則(昭和三〇年条例第三三号)

Supplementary Provisions (Ordinance No. 33 of 1955)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正規定は、この付則において特別の定があるものを除くほか、法人の行う事業に対する事業税に関する部分は昭和三十年七月一日の属する事業年度以降の事業年度分及び同日以後の解散又は合併による清算所得に対する事業税(清算中の事業年度に係る事業税及び残余財産の一部の分配により納付すべき事業税を含む。)から、娯楽施設利用税に関する部分は昭和三十年十月一日以後の利用に係る分から、遊興飲食税に関する部分は昭和三十年十一月一日から、鉱区税に関する部分は昭和三十一年度分から、都民税のうち、特別区の存する区域において課する法人の均等割に関する部分は昭和三十一年四月一日以後に終了する事業年度分から、特別区の存する区域において課する法人税法第四条の法人で均等割を課されるもの及び法人でない社団又は財団で代表者又は管理人の定のあるものの均等割に関する部分は昭和三十一年度分から、市町村の存する区域において課する個人の都民税に関する部分は昭和三十一年度分から、法人税割に関する部分は昭和三十年七月一日の属する事業年度以降の事業年度分及び同日以後の解散又は合併による清算所得に対する法人税額に係る分(清算中の事業年度に係る法人税額及び残余財産の一部の分配により納付すべき法人税額に係る分を含む。)から、固定資産税に関する部分は昭和三十一年度分から、鉱産税に関する部分は昭和三十年十一月一日以後において掘採した鉱物に係る分から、その他の部分は昭和三十年分から適用する。

(2) Except as otherwise provided in these Supplementary Provisions, the part concerning business tax conducted by corporations shall apply to business tax for the business year that includes July 1, 1955 and subsequent business years, and business tax on liquidation income from dissolution or merger after that date (including corporation tax for the business year under liquidation and business tax payable from the distribution of part of the residual assets), the part of the metropolitan inhabitant tax relating to per capita tax for corporations taxed in the districts in which special wards are located shall be levied from the fiscal year ending on or after April 1, 1956, the part relating to per capita tax for corporations taxed in the districts in which special wards are located that are subject to per capita tax and associations or foundations that are not corporations and have a designated representative or manager shall be levied from the fiscal year ending in 1956, the part relating to metropolitan inhabitant tax for individuals taxed in the districts in which municipalities are located shall be levied from the fiscal year ending in 1956. The part concerning the corporate tax rate shall be applied from the fiscal year that includes July

1, 1955 and thereafter, and from the amount of corporate tax on liquidation income from dissolution or merger after July 1, 1955; the part concerning the fixed asset tax shall be applied from the fiscal year 1956; the part concerning the mine lot tax shall be applied from November 1, 1955 and thereafter; the part concerning the tax on mineral products shall be applied from the fiscal year 1956 and thereafter; and the part concerning the tax on mine lot shall be applied from the fiscal year 1956 and thereafter.

3 第四条の二の改正規定に係る部分は昭和三十年四月一日から適用する。

(3) The part pertaining to the revised provisions of Article 4-2 shall apply from April 1, 1955.

4 改正後の第二十一条第一項の規定は、地方税法の一部を改正する法律(昭和三十年法律第百十二号)施行後に納付し又は納入する税金に係る延滞金について適用する。ただし、当該延滞金額で同法施行の日前の期間に対応するものについては、なお、従前の例による。

(4) The provision of Article 21, paragraph (1) after the amendment shall apply to delinquency charges for taxes paid or payable after the enforcement of the Act for Partial Amendment of the Local Tax Act (Act No. 112 of 1955). However, the provisions then in force shall remain applicable to the delinquent amount corresponding to the period prior to the date of enforcement of the said Act.

5 昭和三十年七月一日の属する事業年度が六月をこえる場合において、当該事業年度に係る改正前の地方税法第七十二条の二十六又は第七十二条の二十七の規定による事業税の申告納付の期限が同日前であるときは、当該法人の申告納付すべき事業税については、なお、従前の例による。

(5) Where a corporation's business year ending on July 1, 1955 exceeds six months, and the due date for filing and paying enterprise taxes under Article 72-26 or Article 72-27 of the Local Tax Act prior to the revision for the said business year is before the said date, the provisions then in force shall remain applicable to the enterprise taxes to be filed and paid by the said corporation.

6 法人の行う地方鉄道事業及び軌道事業に対する事業税の減免に関する改正前の第三十九条の規定は、昭和三十年四月一日から昭和三十一年三月三十一日までの間において終了する事業年度分の事業税について、なお、効力を有する。

(6) The provision of Article 39 prior to the revision concerning reduction or exemption of business tax for local railroad business and track business conducted by corporations shall remain in force with regard to the enterprise tax for the business year ending during the period from April 1, 1955 to March 31, 1956.

7 改正後の第四十八条の十一及び第百四十四条の三の規定は、昭和三十一年三月一日以後小売人又は国内消費用として直接消費者に売り渡される製造たばこについて適用するものとし、同日前に係る分については、なお、従前の例による。

(7) The provisions of Article 48-11 and Article 144-3 after the revision shall apply to manufactured

tobacco sold to retailers or directly to consumers for domestic consumption on and after March 1, 1956, and the provisions then in force shall remain applicable to the portion prior to the said date.

- 8 改正後の第五十五条第一項、第五十六条第一項及び第五十六条の二第一項の規定による申請書の提出は、昭和三十年十一月一日前においてもすることができる。
- (8) A written application under Article 55, paragraph (1), Article 56, paragraph (1) and Article 56-2, paragraph (1), as amended, may be submitted even before November 1, 1955.
- 9 三輪の小型自動車のうちけん引車又は被けん引車に係る昭和三十年代分の自動車税に限り、改正前の第六十七条の規定によりすでに賦課した自動車税は、改正後の第六十七条の規定による税額の範囲内において、なお、効力を有する。
- (9) Only with respect to the motor vehicle tax for FY 1955 imposed pursuant to the provisions of Article 67 prior to the revision for small-sized three-wheeled motor vehicles pertaining to towed or towed vehicles, the motor vehicle tax already imposed pursuant to the provisions of Article 67 after the revision shall remain in force to the extent of the tax amount pursuant to the provisions of Article 67 after the revision.
- 10 昭和三十年七月一日から同年九月三十日までの間に終了する事業年度分の都民税及び当該期間内における解散又は合併による清算所得に対する法人税額に係る都民税に限り、改正後の第百七条中「百分の十三・五」とあるのは「百分の十三・二」と、第百九十九条中「百分の五・四」とあるのは「百分の五・三」と読み替えるものとする。
- (10) With respect to the metropolitan inhabitant tax for the fiscal year ending between July 1, 1955 and September 30, 1955, and the metropolitan inhabitant tax on the amount of corporation tax on liquidation income from dissolution or merger during the said period, the term "13.5/100" in Article 107 as revised shall be deemed to be replaced with "13.2/100", and the term "5.4/100" in Article 199 as revised shall be deemed to be replaced with "5.3/100".
- 11 昭和三十一年度分の個人の都民税に限り、改正後の第百九十条第一項及び第百九十一条第二項中「百分の六」とあるのは「百分の五・五」と読み替えるものとする。
- (11) Only for the individual metropolitan inhabitant tax for the fiscal year 1956, the term "6/100" in Article 190, paragraph (1) and Article 191, paragraph (2) as revised shall be deemed to be replaced with "5.5/100".
- 12 昭和三十年七月一日の属する事業年度が六月をこえる場合において、当該事業年度に係る改正前の地方税法第五十三条第一項及び同法第三百二十一条の八第一項の規定による法人税割の申告納付の期限が同日前であるときは、当該法人の申告納付すべき法人税割については、なお、従前の例による。
- (12) Where a business year of corporation that includes July 1, 1955 is longer than six months, and the due date for filing and paying corporation levy allotment under Article 53, paragraph (1) of the Local Tax Act prior to the revision and Article 321-8, paragraph (1) of the said Act for the

said business year is before the said date, the provisions then in force shall remain applicable to the corporation levy to be filed and paid by the said corporation.

- 13 昭和三十年度から昭和三十二年度までの各年度において償却資産に対して課する固定資産税に限り、改正後の第二百七条中「法第三百四十九条の二又は法第三百四十九条の三」とあるのは「法第三百四十九条の二若しくは法第三百四十九条の三又は企業資本充実のための資産再評価等の特別措置法(昭和二十九年法律第百四十二号)第三十三条第一項」と読み替えるものとする。

(13) With respect to the fixed assets tax to be imposed on depreciable assets for each fiscal year from FY 1955 to FY 1957, "Article 349-2 or Article 349-3 of the Act" in Article 207 after the revision shall be deemed to be replaced with "Article 349-2 or Article 349-3 of the Act or Article 33, paragraph (1) of the Act on Special Measures Concerning Revaluation of Assets for Corporate Capital Improvement, etc. (Act No. 142 of 1954)", shall be deemed to be replaced with "Article 349-2 of the Act or Article 349-3 of the Act, or Article 33, paragraph (1) of the Act on Special Measures Concerning Revaluation, etc. of Assets for the Purpose of Enhancing Corporate Capital.

- 14 昭和二十九年度分以前の都税(法人の行う事業に対する事業税にあつては昭和三十年七月一日の属する事業年度の直前の事業年度以前の分及び同日前の解散又は合併による清算所得に対する事業税に係る分、娯楽施設利用税にあつては昭和三十年十月一日前の利用に係る分、遊興飲食税にあつては昭和三十年十一月一日前の分、都民税のうち、特別区の存する区域において課する法人の均等割にあつては昭和三十一年四月一日前に終了する事業年度分、特別区の存する区域において課する法人税法第四条の法人で均等割を課されるもの及び法人でない社団又は財団で代表者又は管理人の定のあるものの均等割にあつては、昭和三十年度分以前の分、市町村の存する区域において課する個人の都民税に関する部分は昭和三十年度分以前の分、法人税割にあつては昭和三十年七月一日の属する事業年度の直前の事業年度以前の分及び同日前の解散又は合併による清算所得に対する法人税割に係る分、固定資産税にあつては昭和三十年度分以前の分)については、なお、従前の例による。

(14) Metropolitan inhabitant tax for the fiscal year 1954 and before (in the case of corporation tax on business conducted by corporations, for the portion for the fiscal year immediately preceding the fiscal year that includes July 1, 1955, and for the portion pertaining to enterprise tax on liquidation income from dissolution or merger before that date; in the case of entertainment facility use tax, for the portion pertaining to use before October 1, 1955; in the case of amusement facility use tax, for the portion pertaining to use before October 1, 1955; in the case of amusement and entertainment tax ; in the case of the entertainment and catering tax, the portion pertaining to use before November 1, 1955; in the case of the per capita levy on corporations imposed in the territory where the special ward is located, the portion pertaining to

fiscal years ending before April 1, 1956; in the case of the per capita tax on corporations imposed in the territory where the special ward is located, the portion pertaining to corporations under Article 4 of the Corporation Tax Act which are subject to per capita levy; and in the case of the tax on associations or foundations that are not corporations and which have a representative or manager, the rate for the fiscal year that ends before the fiscal year that includes July 1, 1955; in the case of the per capita levy rate for corporations, the rate for the fiscal year that began before the fiscal year that includes July 1, 1955 and the rate for liquidation due to dissolution or merger before that date; in the case of the per capita tax rate for individuals imposed in the territory where a municipality exists, the rate for the fiscal year that ends before 1955.) With regard to the part concerning the individual inhabitant tax, the provisions then in force shall remain applicable.

15 昭和三十年十月三十一日以前にした遊興飲食税に係る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。

(15) With respect to the application of penal provisions to acts pertaining to entertainment and food tax committed prior to October 31, 1955, the provisions then in force shall remain applicable.

16 東京都分担金その他収入金の督促及び滞納処分に関する条例(昭和二十五年八月東京都条例第五十七号)の一部を次のように改正する。

16 Part of the Ordinance Concerning Demand and Delinquent Disposition of Tokyo Metropolitan Government Dues and Other Revenues (Tokyo Metropolitan Ordinance No. 57 of August, 1950) is revised as follows.

〔次のよう〕略

[as follows] omitted

17 前項の規定による改正後の第四条の規定は、この条例施行後に徴収する延滞金について適用する。ただし、当該延滞金額でこの条例施行の日前の期間に対応するものについては、なお、従前の例による。

(17) The provisions of Article 4 as revised by the preceding paragraph shall apply to delinquency charges collected after the enforcement of this Ordinance. However, the provisions then in force shall remain applicable to such delinquent amounts that correspond to periods prior to the date of enforcement of this Ordinance.

付 則(昭和三一年条例第四五号)

Supplementary Provisions (Ordinance No. 45 of 1956)

1 この条例は、公布の日から施行する。ただし、軽油引取税に関する部分(付則第五項を除く。)は、昭和三十一年六月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the part concerning the Gas Oil Delivery Tax (excluding paragraph (5) of the Supplementary Provisions) shall come into force as from June 1, 1956.

2 この条例による改正規定は、この付則において特別の定があるものを除くほか、法人

でない社団又は財団で代表者又は管理人の定めのあるものの行う事業に対する事業税に関する部分にあつては昭和三十一年三月三十一日までに終了する事業年度から後の分から、娯楽施設利用税に関する部分にあつては地方税法の一部を改正する法律(昭和三十一年法律第八十一号。以下第十項において同じ。)施行の日以後の利用に係る分から、自動車税に関する部分にあつては昭和三十一年度分から、法人の都民税の均等割に関する部分にあつては昭和三十一年四月一日の属する事業年度分から、法人でない社団又は財団で代表者又は管理人の定めのあるものの都民税の均等割に関する部分及び都市計画税に関する部分にあつては昭和三十一年度分から適用する。

2 Except as otherwise provided in these Supplementary Provisions, the provisions revised by this Ordinance shall apply, in the case of the part concerning enterprise tax on businesses conducted by associations or foundations that are not corporations and for which a representative or administrator has been designated, from the fiscal year ending on or after March 31, 1956, and in the case of the part concerning entertainment facility use tax from the fiscal year ending on or after the date of enforcement of the Act for Partial Amendment of the Local Tax Act (Act No. 81 of 1956. The same shall apply hereinafter in paragraph (10)); in the case of the part concerning the automobile tax, from the fiscal year ending in 1956; in the case of the part concerning per capita levy of metropolitan inhabitant tax for corporations, from the fiscal year ending on April 1, 1956; in the case of the part concerning per capita levy of metropolitan inhabitant tax for associations or foundations that are not corporations and have a designated representative or manager, from the fiscal year ending on or after April 1, 1956.

3 改正後の第十八条第二項及び改正後の第百九十八条第一項の規定は、この条例(付則第一項ただし書に係る部分を除く。)の施行の日前の過納又は誤納に係る地方団体の徴収金についても適用する。

(3) The provisions of Article 18 paragraph (2) as amended and Article 198 paragraph (1) as amended shall apply to this Ordinance (except for the part pertaining to the proviso of paragraph (1) of the Supplementary Provisions).

4 昭和三十一年度分の自動車税に限り、改正前の第六十七条の規定によりすでに賦課した自動車税は、改正後の第六十七条の規定による税額の範囲内において、なお、効力を有するものとする。

(4) Only with respect to the motor vehicle tax for the fiscal year 1956, the automobile tax already levied pursuant to the provisions of Article 67 prior to the revision shall remain in force to the extent of the tax amount pursuant to the provisions of Article 67 after the revision.

5 改正後の第百三条の六の規定による軽油引取税の特別徴収義務者の指定及び改正後の第百三条の八の規定による特別徴収義務者の登録及び証票の交付は、軽油引取税に関する部分の施行の日前においても行うことができる。

(5) The designation of a person liable for special collection of the Gas Oil Delivery Tax pursuant to

the provision of Article 103-6 after the revision and the registration of a person liable for special collection and issuance of a certificate pursuant to the provision of Article 103-8 after the revision may be made even before the date of enforcement of the part concerning the Gas Oil Delivery Tax.

- 6 この条例施行の日において、現に改正後の第百三条の六の営業所を経営する者については、改正後の第百三条の八第一項中「営業所の経営を開始しようとする日の前五日までに」とあるのは「この条例施行の日から三日までに」と読み替えるものとする。
- (6) With regard to a person who is actually operating a business establishment under Article 103-6 as revised as of the date of enforcement of this Ordinance, the phrase "not later than five days prior to the day on which he/she intends to start operating the business establishment" in Article 103-8, paragraph (1) as revised shall be deemed to be replaced with "not later than three days from the date of enforcement of this Ordinance."
- 7 昭和三十一年六月一日において改正後の第百三条の六の規定による軽油引取税の特別徴収義務者でない販売業者が一キロリットル以上の軽油を所持している場合においては、当該販売業者が、同日において特約業者から軽油の引取を行つたものとみなし、この条例の規定を適用する。
- (7) In the case where a distributor who is not liable for special collection of Gas Oil Delivery Tax under Article 103-6 after amendment possesses one kiloliter or more of gas oil on June 1, 1956, the provisions of this Ordinance shall apply, deeming that the said distributor has taken gas oil from a specified contractor on the same day.
- 8 前項の場合においては、当該販売業者は、昭和三十一年六月十五日までに、同項の規定により特約業者から行つた引取とみなされる軽油の所持に係る軽油引取税の課税標準量及び税額を記載した別記様式第三十四号の三による申告書を知事に提出し、及びその申告した税額を納付書によつて納付しなければならない。
- 8 In the case of the preceding paragraph, said distributor shall submit a written report according to the attached Form No. 34-3 to the Governor by June 15, 1956, stating the tax base amount and tax amount of the Gas Oil Delivery Tax for the possession of gas oil deemed to be a purchase made from a special agent pursuant to the provision of the same paragraph, and pay the declared tax amount in a payment slip.
- 9 付則第七項の販売業者は、地方税法施行令の一部を改正する政令(昭和三十一年政令第百六号)付則第六項の規定による徴収猶予を申請する場合においては、別記様式第三十四号の六による申請書を昭和三十一年六月十五日までに知事に提出しなければならない。
- (9) The distributor set forth in paragraph (7) of the Supplementary Provisions shall, when applying for a grace of collection under the provisions of paragraph (6) of the Supplementary Provisions of the Cabinet Order for Partial Revision of the Local Tax Law Enforcement Order (Cabinet

Order No. 106 of 1956), submit a written application according to separate Form No. 34-6 to the Governor by June 15, 1956.

- 10 日本放送協会の所有する固定資産のうち地方税法の一部を改正する法律による改正後の地方税法第三百四十九条の三第八項の規定の適用をうけるもの及び日本中央競馬会の所有する固定資産のうち地方税法の一部を改正する法律による改正前の地方税法第三百四十八条第二項第十七号に掲げるものに対して課する昭和三十一年度分の固定資産税及び都市計画税の納期については、改正後の第二百二十九条第一項及び改正後の第百八十八条の五第一項中「／第一期 四月一日から同月三十日まで／第二期 七月一日から同月三十一日まで／第三期 十二月一日から同月三十一日まで／第四期 二月一日から同月末日まで／」とあるのは「／第一期 昭和三十一年十二月一日から同年同月三十一日まで／第二期 昭和三十二年二月一日から同年同月二十八日まで／」と読み替えるものとする。

- (10) With regard to the fixed assets owned by Japan Broadcasting Corporation to which the provision of Article 349-3, paragraph (8) of the Local Tax Act after the revision by the Act for Partial Amendment of the Local Tax Act is applied and the fixed assets owned by Japan Central Racing Association to which the provision of Article 348, paragraph (2), item (xvii) of the Local Tax Act before the revision by the Act for Partial Amendment of the Local Tax Act is applied, With regard to the due date of the fixed assets tax and city planning tax for fiscal 1956 to be imposed on those listed in Article 348, paragraph (2), item (xvii) of the Local Tax Act prior to the revision by the Act for Partial Amendment of the Local Tax Act, Article 129, paragraph (1) after the revision and Article 188-5, paragraph (1) after the revision shall read "/ 1st Term From April 1 to March 30; 2nd Term From July 1 to March 31; 3rd Term From December 1 to March 31; and The term "the fourth period from February 1 to the last day of the same month/" in paragraph (1) shall be deemed to be replaced with "the first period from December 1, 1956 to March 31 of the same year/ the second period from February 1, 1957 to March 28 of the same year/".

- 11 昭和三十一年度分の都市計画税に限り、改正後の第百八十八条の三中「百分の〇・二」とあるのは「百分の〇・一」と読み替えるものとする。

- (11) Only for the city planning tax for the fiscal year 1956, the term "0.2/100 " in Article 188-3 as revised shall be deemed to be replaced with "0.1/100 ".

- 12 昭和三十一年度分の都市計画税の納期については、付則第十項に規定する場合を除き、改正後の第百八十八条の五第一項中「／第一期 四月一日から同月三十日まで／第二期 七月一日から同月三十一日まで／第三期 十二月一日から同月三十一日まで／第四期 二月一日から同月末日まで／」とあるのは「／第一期 昭和三十一年七月一日から同年同月三十一日まで／第二期 昭和三十一年十二月一日から同年同月三十一日まで／第三期 昭和三十二年二月一日から同年同月二十八日まで／」と読み替えるものとする。

る。

(12) With respect to the due date of the city planning tax for the fiscal year 1956, except in the case prescribed in paragraph (10) of the Supplementary Provisions, the phrase "/ the first term: from April 1 to March 30 of the same year / the second term: from July 1 to March 31 of the same year / the third term: from December 1 to March 31 of the same year / the fourth term: from February 1 to the last day of the same month" in Article 188-5, paragraph (1) as revised shall be read as "/ the first period from July 1, 1956 to March 31 of the same year / the second period from December 1, 1956 to March 31 of the same year / the third period from February 1, 1957 to March 28 of the same year.

13 昭和三十一年度分の都市計画税は、付則第十項の規定の適用をうける日本放送協会の所有する固定資産及び日本中央競馬会の所有する固定資産に対する都市計画税を除き、改正後の第百八十八条の七の規定にかかわらず、昭和三十一年度分の固定資産税と別に賦課徴収するものとする。

(13) Notwithstanding the provisions of Article 188-7 as amended, the assessment and collection of city planning tax for the fiscal year 1956 shall be levied and collected separately from the fixed assets tax for the fiscal year 1956, except for the city planning tax on fixed assets owned by the Japan Broadcasting Corporation and the Japan Central Horse Racing Association to which the provisions of paragraph (10) of the Supplementary Provisions are applicable. The tax shall be levied and collected separately from the fixed assets tax for the fiscal year 1956.

14 この条例による改正前の東京都都税条例の規定に基づいて課し、又は課すべきであつた都税については、なお、従前の例による。

(14) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和三二年条例第三〇号)

Supplementary Provisions (Ordinance No. 30 of 1957)

1 この条例は、公布の日の翌日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例の施行の際、特約業者若しくは元売業者以外の者が特約業者若しくは元売業者から、又は特約業者が他の特約業者からすでに引取を行つた軽油について、この条例の施行後当該特約業者又は元売業者が引渡を行うための貯蔵場又は取扱所(以下「貯蔵場等」という。)からの移出(当該特約業者又は元売業者の管理する他の貯蔵場等への移出及び特別徴収義務者以外の販売業者が引取を行つた軽油の特約業者又は元売業者以外の者が管理する貯蔵場等からの当該販売業者への移出を除く。)を行つた場合においては、当該移出をこの条例による改正後の東京都都税条例(以下「新条例」という。)第百三条の二に規定する特約業者又は元売業者からの軽油の引取とみなし、新条例の規定を

適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千円とする。

(2) In the case of transfer of diesel fuel already taken by a person other than a distributor or a primary seller from a distributor or a primary seller, or by a distributor from another distributor, from a storage or handling place (hereinafter referred to as "storage area, etc.") for delivery (excluding transfer to other storage sites under the control of the distributor or the original seller and transfer to the distributor from storage sites under the control of a person other than the distributor or the original seller of gas oil that has been picked up by a distributor other than the person liable for special collection) by such distributor or primary seller after the enforcement of this Ordinance, such transfer shall be deemed as taking of diesel fuel from a distributor or primary seller as prescribed in Article 103-2 of the Tokyo Metropolitan Tax Ordinance after amendment by this Ordinance (hereinafter referred to as the "New Ordinance"), and the provisions of the new Ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,000 yen per kiloliter.

- 3 この条例の施行の際、軽油引取税の特別徴収義務者以外の者が管理する貯蔵場等にある特別徴収義務者以外の販売業者の所有する軽油の数量が一キロリットル以上である場合においては、当該販売業者がこの条例の施行の日に特約業者から軽油の引取を行つたものとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千円とする。

- (3) In the case where the quantity of gas oil owned by a distributor other than a person liable for special collection at the time of enforcement of this Ordinance at a storage site, etc. controlled by a person other than a person liable for special collection of Gas Oil Delivery Tax is 1 kiloliter or more, the said distributor shall be deemed to have taken gas oil from a specified contractor on the date of enforcement of this Ordinance and the provisions of the new Ordinance The provisions of the new ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,000 yen per kiloliter.

- 4 前項の場合においては、当該販売業者は、昭和三十二年四月二十五日までに、同項の規定により特約業者から行つた引取とみなされる軽油に係る軽油引取税の課税標準量及び税額を記載した別記様式第三十四号の三による申告書を知事に提出し、及びその申告した税額を納付書によつて納付しなければならない。

- (4) In the case of the preceding paragraph, the said distributor shall, by April 25, 1957, submit to the governor a written report according to the attached Form No. 34-3, stating the tax base and tax amount of the Gas Oil Delivery Tax pertaining to the gas oil deemed to have been purchased from a special agent pursuant to the provision of the said paragraph, and pay the declared tax amount in a payment slip.

- 5 付則第三項の販売業者は、地方税法施行令の一部を改正する政令(昭和三十二年政令第

六十二号)附則第六項の規定による徴収猶予を申請する場合においては、別記様式第三十四号の六による申請書を昭和三十二年四月二十五日までに知事に提出しなければならない。

(5) The distributor set forth in paragraph (3) of the Supplementary Provisions shall, when applying for a grace of collection under the provisions of paragraph (6) of the Supplementary Provisions of the Cabinet Order for Partial Revision of the Local Tax Law Enforcement Order (Cabinet Order No. 62 of 1957), submit a written application according to separate Form No. 34-6 to the governor by April 25, 1957.

6 この条例による改正前の東京都都税条例の規定に基いて課し、又は課すべきであつた軽油引取税については、なお、従前の例による。

(6) With respect to the Gas Oil Delivery Tax that has been imposed or should have been imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和三十二年条例第三四号)

Supplementary Provisions (Ordinance No. 34 of 1957)

1 この条例は、公布の日から施行する。ただし、娯楽施設利用税、遊興飲食税及び入湯税に関する改正規定は、昭和三十二年七月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions concerning the amusement facility use tax, amusement food and drink tax, and bath tax shall come into effect as from July 1, 1957.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定は、この付則において特別の定があるものを除くほか、法人の行う事業に対する事業税に関する部分は、昭和三十二年四月一日の属する事業年度分及び同日以後の解散又は合併による清算所得に対する事業税(地方税法の一部を改正する法律(昭和三十二年法律第六十号。以下「改正法」という。)による改正後の地方税法(以下「新法」という。)第七十二条の六の規定により清算所得に対する事業税を課されない法人以外の法人の清算中の事業年度に係る事業税及び残余財産の一部の分配により納付すべき事業税を含む。)から、都民税に関する部分は、昭和三十二年四月一日の属する事業年度分及び同日以後の解散又は合併による清算所得に対する法人税額を課税標準とする法人税割(清算所得に対する法人税額を課税標準とする法人税割を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部の分配により納付すべき法人税額に係る法人税割を含む。)及びこれと合算して課する均等割から、その他の部分は、昭和三十一年度分の都税から適用する。

(2) Except as otherwise provided in these Supplementary Provisions, the provisions of the Tokyo Metropolitan Government Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply, with respect to business tax on businesses conducted by

corporations, to business tax on liquidation income from dissolution or merger for the fiscal year (Including enterprise tax for the business year in liquidation of corporations other than corporations that are not subject to corporation tax on liquidation income pursuant to Article 72-6 of the Local Tax Act as amended by the Act to Partial Amendment the Local Tax Act (Act No. 60 of 1957. Hereinafter referred to as the "Amendment Act")(hereinafter referred to as the "New Act"), and business tax payable by reason of distribution of part of the residual assets) that includes April 1, 1957 and on and after that date, and with respect to metropolitan inhabitant tax, and from the per capita levy based on the amount of corporation tax on liquidation income from dissolution or merger on and after such date (including the corporation tax amount for the business year during the liquidation of a corporation subject to the corporation levy based on the corporation tax amount on liquidation income and the corporation levy on the corporation tax amount to be paid by the distribution of a part of the residual assets), and from the per capita levy imposed in addition thereto, and the other parts shall apply from the metropolitan tax for the fiscal year of 1957.

- 3 新条例第二十一条第二項の規定は、改正法の施行後に新法第七十二条の三十三の規定による修正申告書の提出により納付すべき事業税額に係る延滞金額について適用し、改正法の施行前に改正法による改正前の地方税法(以下「旧法」という。)第七十二条の三十三の規定による修正申告書の提出により納付すべき事業税額に係る延滞金額については、なお、従前の例による。
- 3 The provision of Article 21, paragraph (2) of the New Ordinance shall apply to the amount of delinquency pertaining to the amount of business tax to be paid by filing an amended return pursuant to Article 72-33 of the New Act after the enforcement of the Amendment Act, and the provisions then in force shall remain applicable to the amount of delinquency pertaining to the amount of business tax to be paid by filing an amended return pursuant to Article 72-33 of the Local Tax Act before the enforcement of the Amendment Act (hereinafter referred to as the "Old Law").
- 4 法人の昭和三十二年四月一日の属する事業年度が六月をこえる場合において、当該事業年度に係る旧法第七十二条の二十六又は第七十二条の二十七の規定による事業税の申告納付の期限が同日前であるときは、当該法人の申告納付すべき事業税については、なお、従前の例による。
- (4) Where a business year of corporation that includes April 1, 1957 exceeds six months, and the due date for filing and paying enterprise tax return under Article 72-26 or Article 72-27 of the Former Act for the said business year is before the said date, the provisions then in force shall remain applicable to the business tax to be filed and paid by the said corporation.
- 5 法人が昭和三十二年四月一日以後に新法第七十二条の二十六第一項本文の規定により申告納付する場合(新法第七十二条の二十六第四項の規定により申告書の提出があつた

ものとみなされる場合を含む。)においては、同条第一項に規定する前事業年度の事業税として納付した税額若しくは納付すべきことが確定した税額又は同条第二項に規定する被合併法人の確定事業税額は、それぞれ当該事業年度又は被合併法人の確定事業税額の計算の基礎となつた事業年度分の所得について新条例第二十七条の規定の適用があつたものとして計算した金額による。

(5) Where a corporation files a return and makes a payment pursuant to the provision of the main clause of Article 72-26, paragraph (1) of the New Act on or after April 1, 1957 (including cases where a return form is deemed to have been filed pursuant to the provision of Article 72-26, paragraph (4) of the New Act), the amount of tax paid or determined to be paid as business tax for the previous business year prescribed in paragraph (1) of the said Article or the amount of corporation subject to merger's final and binding business tax prescribed in paragraph (2) of the said Article shall be, respectively, the amount calculated as if the provision of Article 27 of the new Ordinance had been applied to the income for the business year that is the basis for the calculation of the said business year or the final and binding business tax of the merged corporation.

6 法人でない社団又は財団で代表者又は管理人の定があり、かつ、収益事業を行うものについては、新条例の規定は、昭和三十二年四月一日以後に開始する事業年度分の事業税及び同日以後の解散又は合併による清算所得に対する事業税について適用し、同日前に開始した事業年度分の事業税及び同日前の解散又は合併による清算所得に対する事業税については、なお、従前の例による。

(6) With respect to an association or foundation which is not a corporation, has a designated representative or administrator, and engages in a profit-making business, the provisions of the new Ordinance shall apply to business taxes for the business year beginning on or after April 1, 1957, and business taxes on liquidation income from dissolution or merger on or after such date, the provisions then in force shall remain applicable.

7 トラックに属するけん引車又は被けん引車に対する昭和三十一年度分の自動車税に限り、この条例による改正前の東京都都税条例(以下「旧条例」という。)第六十七条の規定によりすでに賦課した自動車税は、新条例第六十七条の規定による税額の範囲内において、なお、効力を有するものとする。

7 As far as the automobile tax for FY 1957 for towed or towed vehicles belonging to trucks is concerned, the automobile tax already levied pursuant to Article 67 of the Tokyo Metropolitan Tax Ordinance (hereinafter referred to as the "Former Ordinance") prior to the revision by this Ordinance shall remain in force to the extent of the tax amount pursuant to Article 67 of the new Ordinance.

8 法人でない社団又は財団で代表者又は管理人の定があり、かつ、法人税法第一条第二項において法人とみなされるものについては、新条例の規定は、当該法人でない社団又

は財団の昭和三十二年四月一日以後に開始する事業年度分の都民税について適用する。

- (8) With respect to an association or foundation which is not a corporation, has a designated representative or administrator, and is deemed to be a corporation under Article 1, paragraph (2) of the Corporation Tax Act, the provisions of the New Ordinance shall apply to the metropolitan inhabitant tax of such association or foundation for the fiscal year beginning on or after April 1, 1957.

- 9 新条例第百九十条第一項及び第百九十一条第二項の規定は、昭和三十三年度分の個人の都民税から適用する。

- (9) The provisions of Article 190, paragraph (1) and Article 191, paragraph (2) of the New Ordinance shall apply to the individual metropolitan inhabitant tax for the fiscal year 1958.

- 10 昭和三十三年度分の個人の都民税に限り、新条例第百九十条第一項及び第百九十一条第二項中「百分の八」とあるのは「百分の七・五」と読み替えるものとする。

- (10) Only for the individual metropolitan inhabitant tax for the FY 1968, the term "8/100" in Article 190, paragraph (1) and Article 191, paragraph (2) of the New Ordinance shall be deemed to be replaced with "7.5/100".

- 11 新条例第百三十二条第二項の規定は、昭和三十三年度分の固定資産税に係る報奨金から適用する。

- (11) The provisions of Article 132, paragraph (2) of the New Ordinance shall apply to the incentive for fixed assets tax for the fiscal year 1958.

- 12 旧条例別記様式第三十五号によつて賦課した昭和三十二年度分の固定資産税及び都市計画税は、新条例別記様式第三十五号によつて賦課した昭和三十二年度分の固定資産税及び都市計画税とみなす。

- (12) The fixed assets tax and city planning tax for FY 1957 levied in accordance with Form No. 35 of the Old Ordinance shall be deemed to be the fixed assets tax and city planning tax for FY 1957 levied in accordance with Form No. 35 of the New Ordinance.

- 13 旧条例の規定に基いて課し、又は課すべきであつた都税については、なお、従前の例による。ただし、旧条例の規定に基いて課し、又は課すべきであつた入湯税で昭和三十二年度以後の年度の歳入に所属するものは、新条例の規定による目的税として収納したものとみなす。

- (13) With respect to metropolitan tax imposed or to be imposed under the provisions of the former ordinances, the provisions then in force shall remain applicable. However, any bath tax that was imposed or should have been imposed under the provisions of the former ordinance and belongs to the revenue for the fiscal year after 1957 shall be deemed to have been collected as a purpose tax under the provisions of the new ordinance.

- 14 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。

- (14) The provisions concerning penalties in the new ordinance shall apply to violations committed after the enforcement of this ordinance, and the application of penalties to violations committed before the enforcement of this ordinance shall still be Governed by the previous provisions.

付 則(昭和三二年条例第七一号)

Supplementary Provisions (Ordinance No. 71 of 1957)

この条例は、昭和三十三年二月一日から施行する。

This Ordinance will come into effect on February 1, 1958.

付 則(昭和三三年条例第四五号)

Supplementary Provisions (Ordinance No. 45 of 1958)

- 1 この条例は、公布の日から施行する。ただし、軽油引取税に関する改正規定中この条例による改正後の東京都都税条例(以下「新条例」という。)第百三条の二第二項に規定する炭化水素油の消費に係る軽油引取税に関する改正部分は、昭和三十三年五月一日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised part of the provisions concerning the Gas Oil Delivery Tax, which pertains to the light oil excise tax on the consumption of hydrocarbon oil prescribed in Article 103-2, paragraph (2) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance"), shall come into effect as from May 1, 1958.
- 2 新条例の規定は、この付則において特別の定があるものを除くほか、昭和三十三年度分の都税から適用する。
- (2) The provisions of the new ordinance shall apply to the metropolitan tax for the FY 1968, except as otherwise provided for in these supplementary provisions.
- 3 二輪の小型自動車及び軽自動車に係る昭和三十二年度分の自動車税の納税者が、当該二輪の小型自動車及び軽自動車について引き続き昭和三十三年度分の軽自動車税の納税義務者である場合においては、新条例第百四十四条の七の規定による軽自動車税の納税義務の発生に係る申告書の提出を要しないものとする。
- (3) In the case where a taxpayer of automobile tax for FY 1957 for two-wheeled small motor vehicles and light motor vehicles continues to be a taxpayer of light motor vehicle tax for FY 1958 for said two-wheeled small motor vehicles and light motor vehicles, persons shall not be required to submit a written application pertaining to the occurrence of tax liability for light motor vehicle tax pursuant to Article 144-7 of the New Ordinance.
- 4 昭和三十三年四月一日からこの条例施行の日の前日までの間において、新たに軽自動車税の納税義務が発生した者または申告をした事項に異動を生じた者は、新条例第百四十四条の七の規定にかかわらず、この条例施行の日から七日以内に同条の規定による申告をしなければならない。

(4) Notwithstanding the provisions of Article 144-7 of the new Ordinance, any person who has newly incurred tax liability for light motor vehicle tax or any change in the matters on one's tax return during the period from April 1, 1958 to the day before the date of enforcement of this Ordinance shall file a tax return pursuant to the provisions of the same Article within 7 days from the date of enforcement of this Ordinance.

5 軽自動車等について、昭和三十三年四月一日からこの条例施行の日の前日までの間において、この条例による改正前の東京都都税条例(以下「旧条例」という。)第七十二条の規定に基づいて自動車税として提出した申告書は、新条例第百四十四条の七の規定により軽自動車税として提出した申告書とみなす。

5 With respect to light motor vehicles, etc., during the period from April 1, 1958 to the day before the date of enforcement of this Ordinance (hereinafter referred to as the "Former Ordinance"), a tax return submitted as automobile tax pursuant to Article 72 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall be deemed to be a tax return submitted as light motor vehicle tax pursuant to Article 144-7 of the new Ordinance.

6 新条例第百四十四条の十三の規定は、昭和三十三年四月一日以後小売人または国内消費者として直接消費者に売り渡される製造たばこについて適用するものとし、同日前に係る分については、なお、従前の例による。

(6) The provisions of Article 144-13 of the New Ordinance shall apply to manufactured tobacco sold to retailers or directly to consumers for domestic consumption on and after April 1, 1958, and the provisions then in force shall remain applicable to the portion prior to the said date.

7 旧条例の規定に基づいて課した、または課すべきであつた都税については、なお、従前の例による。

(7) With respect to metropolitan tax imposed or to be imposed under the provisions of the former ordinances, the provisions then in force shall remain applicable.

付 則(昭和三三年条例第五五号)

Supplementary Provisions (Ordinance No. 55 of 1958)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正前の東京都都税条例の規定に基づいて課した、または課すべきであつた都税については、なお、従前の例による。

(2) With respect to the metropolitan tax that has been imposed or should have been imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

3 この条例による改正後の東京都都税条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。

- (3) The provisions concerning penalties in the Tokyo Metropolitan Tax Ordinance after amendment by this Ordinance shall apply to violations committed after the enforcement of this Ordinance, and the application of penalties to violations committed before the enforcement of this Ordinance shall still be Governed by the provisions then in force.

付 則(昭和三三年条例第六六号)

Supplementary Provisions (Ordinance No. 66 of 1958)

この条例は、昭和三十三年十月一日から施行する。

This Ordinance will come into effect on October 1, 1958.

付 則(昭和三四年条例第三三号)

Supplementary Provisions (Ordinance No. 33 of 1959)

- 1 この条例は、昭和三十四年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1959.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百二十三条の規定は、昭和三十四年度分の固定資産税から適用する。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"). The provisions of Article 123 shall apply from the fixed assets tax for the fiscal year 1959.

- 3 新条例第二十七条の規定は、昭和三十四年四月一日の属する事業年度分及び同日以後の解散または合併による清算所得に対する事業税(地方税法第七十二条の六の規定により清算所得に対する事業税を課されない法人以外の法人の清算中の事業年度に係る事業税及び残余財産の一部の分配により納付すべき事業税を含む。)から適用する。

(3) The provisions of Article 27 of the new Ordinance shall apply to business taxes on liquidation income from dissolution or merger for the fiscal year that includes April 1, 1959, and on and after that date (including business tax for the business year in liquidation of corporations other than corporations that are not subject to enterprise tax on liquidation income pursuant to Article 72-6 of the Local Tax Act, and enterprise tax payable by reason of distribution of a part of the residual assets).

- 4 この条例の施行の際特約業者若しくは元売業者以外の者が特約業者若しくは元売業者からまたは特約業者が他の特約業者からすでに引取を行つた軽油について、この条例の施行後当該特約業者または元売業者が引渡を行うための貯蔵場または取扱所(以下「貯蔵場等」という。)からの移出(当該特約業者または元売業者の管理する他の貯蔵場等への移出及び特別徴収義務者以外の販売業者が引取を行つた軽油の特約業者または元売業者以外の者が管理する貯蔵場等からの当該販売業者への移出を除く。)を行つた場合においては、当該移出を新条例第百三条の二第一項に規定する特約業者または元売業者からの軽油の引取とみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千四百円とす

る。

- (4) In the case where a person other than a special trader or a primary seller has already taken delivery of gas oil from a special trader or a primary seller or a special trader has already taken delivery of gas oil from another special trader at the time of enforcement of this Ordinance, and the said special trader or primary seller has transferred the gas oil from a storage place or handling facility (hereinafter referred to as "storage area, etc.") for delivery (excluding transfer to other storage sites under the control of the distributor or the original seller and transfer to the distributor from storage sites under the control of a person other than the distributor or the original seller of gas oil that has been picked up by a distributor other than the person liable for special collection) after the enforcement of this Ordinance, the provisions of the New Ordinance shall apply to the said transfer, such transfer shall be deemed as the take-back of gas oil from the distributor or the original distributor prescribed in Article 103-2, paragraph 1 of the New Ordinance and the provisions of the New Ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,400 yen per kiloliter.
- 5 この条例の施行の際、軽油引取税の特別徴収義務者以外の者が管理する貯蔵場等にある特別徴収義務者以外の販売業者の所有する軽油の数量が一キロリットル以上である場合においては、当該販売業者がこの条例の施行の日に特約業者から軽油の引取を行つたものとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千四百円とする。
- (5) If, at the time of enforcement of this Ordinance, the quantity of gas oil owned by a distributor other than a person liable for special collection at a storage site, etc. controlled by a person other than a person liable for special collection of Gas Oil Delivery Tax is 1 kiloliter or more, said distributor shall be deemed to have taken gas oil from a specified contractor on the date of enforcement of this Ordinance and the provisions of the new Ordinance. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,400 yen per kiloliter.
- 6 前項の場合においては、当該販売業者は、昭和三十四年四月十五日までに、同項の規定により特約業者から行つた引取とみなされる軽油に係る軽油引取税の課税標準量及び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申告書を知事に提出し、及びその申告した税額を納付書によつて納付しなければならない。
- (6) In the case of the preceding paragraph, the said distributor shall submit a written report to the governor by April 15, 1959, stating the tax base and tax amount of the Gas Oil Delivery Tax pertaining to the gas oil deemed to have been purchased from the special dealers pursuant to the provision of the said paragraph and other matters deemed necessary by the governor, and pay the tax amount so declared in a payment form.

- 7 付則第五項の販売業者は、地方税法等の一部を改正する法律附則の規定に基く軽油引取税の徴収猶予の限度額等を定める政令(昭和三十四年政令第八十三号)第二条の規定による徴収猶予を申請する場合においては、徴収猶予申請書を昭和三十四年四月十五日までに知事に提出しなければならない。

(7) The distributor set forth in paragraph (5) of the Supplementary Provisions shall, when applying for a grace of collection pursuant to the provision of Article 2 of the Cabinet Order to Determine the Limit, etc. of Grace of Collection of Gas Oil Tax under the Supplementary Provisions of the Act to Amend the Local Tax Act, etc. (Cabinet Order No. 83 of 1959), submit a written application for grace of collection to the governor by April 15, 1959.

- 8 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた都税については、なお、従前の例による。

(8) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和三四年条例第五一号)

Supplementary Provisions (Ordinance No. 51 of 1959)

- 1 この条例は、公布の日から施行する。ただし、第一章の改正規定並びに第四十八条の二十八及び第百九十八条第一項の改正規定は、地方税法の一部を改正する法律(昭和三十四年法律第百四十九号)の施行の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the provisions to revise Chapter I and the provisions to revise Article 48-28 and Article 198, paragraph (1) shall come into effect as from the date of enforcement of the Act for Partial Amendment of the Local Tax Act (Act No. 149 of 1959).

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百三十五条の五の規定は、昭和三十四年度分の固定資産税から、新条例第百十八条及び第百二十九条の規定は、昭和三十五年度分の固定資産税から、新条例第百八十八条の十五の規定は、昭和三十五年度分の都市計画税から適用する。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"). The provisions of Article 135-5 shall apply from the fixed assets tax for the FY 1959, the provisions of Articles 118 and 129 of the new Ordinance shall apply from the fixed assets tax for the fiscal year 1960, and the provisions of Article 188-15 of the new Ordinance shall apply from the city planning tax for the FY 1960.

- 3 昭和三十四年度分の固定資産税に限り、昭和三十四年七月三十一日までに新条例第百三十五条の五第二項の規定によつて申請書を提出した者に係る同条第一項の規定の適用については、同条第二項の規定において準用する新条例第百三十五条第三項の規定にかかわらず、新条例第百三十五条の五第一項中「床面積十五坪に相当する税額(当該新築

住宅等の床面積が十五坪以下であるときは、当該税額)の二分の一の額」とあるのは「床面積十五坪に相当する税額(当該新築住宅等の床面積が十五坪以下であるときは、当該税額)のうち第三期分及び第四期分として納付すべき額に相当する額」と読み替えるものとする。

- (3) With regard to the application of the provision of paragraph (1) of Article 135-5 of the New Ordinance to a person who has submitted an application pursuant to the provision of Article 135-5, paragraph (2) of the New Ordinance by July 31, 1959 only for the fixed assets tax for the FY 1959, notwithstanding the provision of Article 135, paragraph (3) of the New Ordinance as applied mutatis mutandis pursuant to the provision of paragraph (2) of the said Article, the provision of Article 135-5, paragraph (1) of the New Ordinance shall apply. Article 135-5(1) of the New Act shall be deemed to be replaced with "1/2 of the amount of tax equivalent to 15 tsubo of floor space (when the floor space of the relevant newly built house, etc. is 15 tsubo or less, the amount of the said tax)," and the term "the amount equivalent to the amount of tax equivalent to 15 tsubo of floor space to be paid as the third and fourth fiscal period" shall be deemed to be replaced with "the amount equivalent to the amount of tax equivalent to 15 tsubo of floor space to be paid as the third and fourth fiscal period. (when the floor space of the relevant newly built house, etc. is 15 tsubo or less, the amount of the said tax).

付 則(昭和三十六年条例第五七号)

Supplementary Provisions (Ordinance No. 57 of 1961)

- 1 この条例は、公布の日の翌日から施行する。ただし、遊興飲食税に関する改正規定は、昭和三十六年五月一日から施行する。
 - (1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions regarding the entertainment and food tax shall come into effect as from May 1, 1961.
- 2 この条例の規定により、娯楽施設利用税を課されないこととなる施設に係る特別徴収義務者は、この条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条の二十五第七項の娯楽施設利用税特別徴収義務者登録証票及び旧条例第四十八条の二十七第三項の規定により交付を受けた利用券または利用券引換券(次項において「利用券等」という。)の用紙でこの条例の施行の際いまだ使用していないものを昭和三十六年五月十五日までに知事に返納しなければならない。
 - (2) The person liable for special collection pertaining to the facilities that are exempted from the imposition of entertainment facility use tax pursuant to the provisions of this Ordinance shall return to the Governor by May 15, 1961 the registration card for the person liable for special collection of entertainment facility use tax under Article 48-25, Paragraph (7) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") and the use ticket or use ticket exchange ticket form (referred to as "Ticket, etc." in the following paragraph) issued under Article 48-27, Paragraph (3) of the old Ordinance

that is still not in use at the time this Ordinance takes effect.

- 3 ゴルフ場に係る娯楽施設利用税の特別徴収義務者は、この条例の施行の際いまだ使用していない利用券等の用紙を昭和三十六年五月十五日までに知事に返納しなければならない。
- (3) The person liable for special collection of the entertainment facility use tax pertaining to golf courses shall return the use tickets and other forms which have not yet been used at the time of the enforcement of this Ordinance to the Governor by May 15, 1961.
- 4 昭和三十六年五月一日から同年同月十日までの間において、地方税法施行令(昭和二十五年政令第二百四十五号)第四十二条の三に規定する場所の指定を受けようとする特別徴収義務者は、この条例による改正後の東京都都税条例(以下「新条例」という。)第五十四条の二第一項の規定にかかわらず、昭和三十六年五月一日から同年同月五日までに新条例同条同項に規定する申請書を知事に提出しなければならない。
- (4) Notwithstanding the provision of Article 54-2, paragraph (1) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance, a special tax collector who intends to have a place designated as prescribed in Article 42-3 of the Ordinance for Enforcement of the Local Tax Act (Cabinet Order No.245 of 1950) during the period from May 1, 1961 to May 10 of the same year shall submit a written application prescribed in the same paragraph of the new Article to the Governor.
- 5 この条例の施行の際、すでに旧条例第五十六条の二第五項の規定により遊興飲食税私製領収証検査済証印を押印されている私製領収証の用紙及び地方税法の一部を改正する法律(昭和三十六年法律第七十四号。以下「改正法」という。)による改正前の地方税法第二百二十条第二項の規定により交付されている旧条例第五十八条第七項の遊興飲食税特別徴収義務者登録証票は、当分の間新条例第五十六条の二第五項の規定により料理飲食等消費税私製領収証検査済証印を押印した私製領収証の用紙及び改正法による改正後の地方税法第二百二十条第二項の規定により交付した新条例第五十八条第七項の料理飲食等消費税特別徴収義務者登録証票とみなす。
- 5 At the time of enforcement of this Ordinance, private receipt forms that have already been stamped with an inspected seal of private receipt for the amusement-providing and food and drink-serving tax pursuant to Article 56-2, paragraph (5) of the old Ordinance and the amusement-providing and food and drink-serving tax pursuant to Article 58, paragraph (7) of the old Ordinance that have been issued pursuant to Article 120, paragraph (2) of the Local Tax Act before the revision by the Act to Partial Amendment of the Local Tax Act (Act No. 74 of 1961. Hereinafter referred to as the "Amendment Act"), the receipt form shall be deemed to be a voucher.
- 6 旧条例第五十四条第二項、第五十四条の二第二項、第五十五条第二項及び第五十六条の二第二項の規定による指定、旧条例第五十六条第二項の規定による承認並びに旧条例

第五十八条第一項の規定による登録でこの条例の施行の際現に効力を有するものは、新条例第五十四条第二項、第五十四条の二第二項、第五十五条第二項及び第五十六条の二第二項の規定による指定、新条例第五十六条第二項の規定による承認並びに新条例第五十八条第一項の規定による登録とみなす。

(6) Any designation pursuant to the provisions of Article 54, paragraph (2), Article 54-2, paragraph (2), Article 55, paragraph (2), and Article 56-2, paragraph (2) and Article 58, paragraph (1) of the Old Ordinance, any approval pursuant to the provisions which are in force at the time of enforcement of this Ordinance shall be deemed to be approval pursuant to the provisions of Article 54, paragraph (2), Article 54-2, paragraph (2), Article 55, paragraph (2), and Article 56-2, paragraph (2) of the New Ordinance, approval under Article 56, paragraph (2) of the New Ordinance, and registration under Article 58, paragraph (1).

7 昭和三十六年五月一日以後改正法による改正後の地方税法第百二十条第二項の規定によつて交付する新条例第五十八条第七項の料理飲食等消費税特別徴収義務者登録証票については、当分の間旧条例第五十八条第七項の遊興飲食税特別徴収義務者登録証票を使用することができる。この場合において、遊興飲食税特別徴収義務者登録証票は、料理飲食等消費税特別徴収義務者登録証票とみなす。

(7) With regard to the registration vouchers for persons liable for special collection of consumption tax on food and beverages, etc. under Article 58, paragraph (7) of the New Ordinance to be issued on and after May 1, 1961 pursuant to Article 120, paragraph (2) of the Local Tax Act revised by the Revised Act, for the time being the registration voucher for persons liable for special collection of amusement-providing and food and drink-serving tax under Article 58, paragraph (7) of the Old Ordinance may be used.

8 この条例の施行前において特約業者若しくは元売業者以外の者(以下次項及び付則第十項において「販売業者等」という。)が特約業者若しくは元売業者からまたは特約業者が他の特約業者から軽油の引取りを行い、この条例の施行後において特約業者または元売業者の所有し、または管理する貯蔵場または取扱所(以下「貯蔵場等」という。)から当該軽油の引渡しを受け、または移出した場合には、当該引渡しまたは移出を新条例第百三条の二第一項に規定する特約業者または元売業者からの軽油の引取りとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千百円とする。

(8) In the case where a person other than a distributor or a primary distributor (hereinafter referred to as "distributor, etc." in the following paragraph and paragraph 10 of the Supplementary Provisions) has taken delivery of gas oil from a distributor or a primary distributor or a distributor has taken delivery of gas oil from another distributor before the enforcement of this Ordinance, and such person has received delivery of gas oil from a storage or handling facility owned (hereinafter referred to as "storage area, etc.") or controlled by a distributor or a primary

distributor after the enforcement of this Ordinance or has transferred such oil to another distributor, such delivery or transfer shall be deemed as taking delivery of gas oil from a distributor or a primary distributor as provided in Article 103-2, paragraph 1 of the New Ordinance, and the provisions of the New Ordinance shall apply. In this case, the delivery or transfer shall be deemed to be the receipt of gas oil from the trader or the original distributor prescribed in Article 103-2 paragraph (1) of the New Ordinance, and the provisions of the New Ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,100 yen per kiloliter.

- 9 この条例の施行前において特約業者または元売業者が旧条例の規定によつて軽油引取税を課され、または課されるべきであつた軽油の譲渡を受け、この条例の施行後において当該譲渡を受けた軽油(前項の規定により課税される軽油を除く。)を譲渡した場合においては、当該特約業者または元売業者を販売業者等と、当該譲渡を特約業者または元売業者からの軽油の引取りとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千百円とする。

(9) In the case where a distributor or a former distributor received the transfer of gas oil on which the Gas Oil Delivery Tax was or should have been imposed under the provisions of the old Ordinance before the enforcement of this Ordinance, and transferred the transferred gas oil after the enforcement of this Ordinance (excluding diesel oil taxed pursuant to the preceding paragraph), the provisions of the New Ordinance shall apply, deeming the distributor or the former distributor as a dealer, etc. and the said transfer as a gas oil delivery from the distributor or the former distributor. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,100 yen per kiloliter.

- 10 この条例の施行の際、特約業者または元売業者以外の販売業者(以下付則第十二項までにおいて「小売業者」という。)が、販売業者等の管理する貯蔵場等において所有し、または特約業者、元売業者若しくは小売業者以外の者から保管を委託されている軽油の数量が次項の免税証に記載された軽油の数量とあわせて都内において一キロリットル以上である場合においては、当該小売業者が、この条例の施行の日に特約業者または元売業者から軽油の引取りを行つたものとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千百円とする。

- (10) Where, at the time of enforcement of this Ordinance, the quantity of gas oil owned by a dealer other than a distributor or a primary distributor at a storage site under the control of a distributor, etc. or entrusted for storage by a person other than a distributor, primary distributor or retailer (hereinafter referred to as "retailer" in paragraphs through (12) of the Supplementary Provisions) , together with the quantity of gas oil listed on a tax exemption certificate under the

following paragraph, exceeds 1 kiloliter in the metropolitan area, the provisions of the new Ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,100 yen per kiloliter.

- 11 この条例の施行前において免税軽油の使用者から免税証の提出を受けて免税軽油を引き渡した小売業者が、この条例の施行の際当該免税証を所持している場合において、当該免税証に記載された免税軽油の数量が前項の軽油の数量とあわせて都内において一キロリットル以上であるときは、当該小売業者がこの条例の施行の日に特約業者または元売業者から当該免税証に記載された免税軽油の数量に相当する数量の軽油の引取りを行つたものとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千百円とする。

- (11) In the case where a retailer who has received a tax exemption certificate from a user of duty-free gas oil and delivered the duty-free gas oil before the enforcement of this Ordinance and is in possession of the certificate at the time of enforcement of this Ordinance, if the quantity of duty-free gas oil indicated on the certificate together with the quantity of gas oil set forth in the preceding paragraph is one kiloliter or more in Tokyo the provisions of the New Ordinance shall apply, deeming that the said retailer has purchased the quantity of gas oil equivalent to the quantity of duty-free gas oil indicated on the said duty-free certificate from the distributor or the original distributor on the date of enforcement of this ordinance. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,100 yen per kiloliter.

- 12 前三項の場合において軽油引取税の徴収は、申告納付の方法によるものとし、これらの規定によつて軽油引取税を課される特約業者、元売業者または小売業者は、昭和三十六年五月十五日まで(付則第九項の場合にあつては、特約業者または元売業者が譲渡をした日から起算して十五日以内)に、軽油引取税の課税標準量、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申告書を知事に提出し、及びその申告した税額を納付書によつて納付しなければならない。

- (12) In the case of the preceding three paragraphs, the collection of the Gas Oil Delivery Tax shall be made by the method of declaration and payment, and the distributors, ex-distributors or retailers subject to the Gas Oil Delivery Tax pursuant to these provisions shall submit a written declaration stating the tax base amount, tax amount and other matters deemed necessary by the governor by May 15, 1961 (in the case of the Supplementary Provisions paragraph 9, within 15 days from the date of transfer by the distributor or ex-distributor), and pay the declared tax amount in a payment slip.

- 13 旧条例に基いて課し、または課すべきであつた都税については、なお従前の例による。

- (13) With respect to metropolitan tax imposed or to be imposed under the former Ordinances, the

provisions then in force shall remain applicable.

- 14 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反行為及びこの付則の規定により従前の例によることとされる都税に係るこの条例の施行後にした違反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。

(14) The provisions concerning penalties in the new ordinance shall apply to violations committed after the enforcement of this ordinance, and with regard to the application of penalties to violations committed prior to the enforcement of this Ordinance and to violations committed after the enforcement of this ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the provisions of these supplementary provisions, the provisions then in force shall remain applicable.

付 則(昭和三十六年条例第六一号)

Supplementary Provisions (Ordinance No. 61 of 1961)

- 1 この条例は、公布の日から施行する。ただし、娯楽施設利用税に関する改正規定は、昭和三十六年八月一日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions concerning the recreational facility use tax shall come into effect as from August 1, 1961.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定は、この付則において特別の定があるものを除くほか、昭和三十六年度分の都税から適用する。
- 2 The provisions of the Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the metropolitan tax for the FY 1961, except as otherwise provided for in these Supplementary Provisions.
- 3 新条例中個人の事業税に関する規定は、昭和三十七年度分の個人の事業税から適用し、昭和三十六年度分までの個人の事業税については、なお従前の例による。
- (3) The provisions of the new ordinance concerning individual enterprise tax shall apply to the individual business tax for the FY 1962, and the provisions then in force shall remain applicable to the individual business tax for the FY 1961 and before.
- 4 新条例第四十八条の規定は、地方税法の一部を改正する法律(昭和三十六年法律第七十四号。以下「改正法」という。)の施行の日以後において土地を取得した場合について適用する。
- (4) The provisions of Article 48 of the New Ordinance shall apply to cases where land is acquired on and after the date of enforcement of the Act for Partial Amendment of the Local Tax Act (Act No. 74 of 1961. Hereinafter referred to as the "Amendment Act").
- 5 新条例第四十八条の四の二の規定は、改正法の施行の日以後においてなされる同条の譲渡担保権者による譲渡担保財産の取得について適用する。

- 5 The provisions of Article 48-4-2 of the New Ordinance shall apply to acquisitions of collateralized transfer property by a transfer security interest holder under Article 48-4-2 of the New Ordinance made on and after the date of enforcement of the Amendment Act.
- 6 新条例第四十八条の四の三の規定は、防災建築街区造成法(昭和三十六年法律第百十号)の施行の日以後における同法第四条の防災建築街区造成組合による新条例第四十八条の四の三に規定する不動産の取得について適用する。
- (6) The provisions of Article 48-4-3 of the New Ordinance shall apply to the acquisition of real estate prescribed in Article 48-4-3 of the New Ordinance by the Disaster Prevention Building District Creation Association under Article 4 of the Disaster Prevention Building District Creation Act (Act No. 110 of 1961) after the date of enforcement of the said Act.
- 7 この条例の施行の際、この条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条の九の二第二項の規定により提出されている申請書は、新条例第四十八条第三項の規定により提出された申告書とみなす。
- 7 Upon the enforcement of this Ordinance, an application form submitted pursuant to Article 48-9-2, paragraph (2) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall be deemed to be a tax return form submitted pursuant to Article 48, paragraph (3) of the New Ordinance.
- 8 この条例のうち固定資産税に関する改正規定は、各登記所の管轄区域内の土地及び建物について不動産登記法の一部を改正する等の法律(昭和三十五年法律第十四号)附則第二条第二項の規定による指定期日の翌日から適用し、同法附則第二条第二項の規定による指定期日までは、なお従前の例による。
- (8) The revised provisions of this Ordinance concerning fixed assets tax shall apply to land and buildings within the jurisdictional district of each registry office from the day following the date of designation pursuant to the provision of Article 2, paragraph (2) of the Supplementary Provisions of the Act for Partial Amendment, etc. of the Real Estate Registration Act (Act No. 14 of 1960), and until the date of designation pursuant to the provision of Article 2, paragraph (2) of the Supplementary Provisions of said Act, the provisions then in force shall remain applicable.
- 9 旧条例に基いて課し、または課すべきであつた都税については、なお従前の例による。
- (9) With respect to metropolitan tax imposed or to be imposed under the former Ordinances, the provisions then in force shall remain applicable.
- 10 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反行為及びこの付則の規定により従前の例によることとされる都税に係るこの条例の施行後にした違反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。
- (10) The provisions concerning penalties in the New Ordinance shall apply to violations committed

after the enforcement of this ordinance, and with regard to the application of penalties to violations committed prior to the enforcement of this ordinance and to violations committed after the enforcement of this ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the provisions of these supplementary provisions, the provisions then in force shall remain applicable.

付 則(昭和三六年条例第一〇一号)

Supplementary Provisions (Ordinance No. 101 of 1961)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例の規定は、この付則において特別の定があるものを除くほか、昭和三十七年度分の個人の都民税から適用し、昭和三十六年度分までの個人の都民税については、なお従前の例による。

(2) The provisions of the Tokyo Metropolitan Government Tax Ordinance as revised by this Ordinance shall apply to the individual metropolitan inhabitant tax for the FY 1962, except as otherwise provided for in these Supplementary Provisions, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1961 and before.

3 第百九十八条第一項第一号の改正規定中「法第三百二十一条の四第一項」の下に「(同条第七項において準用する場合を含む。)」を加える部分は、昭和三十六年度分の個人の都民税から適用する。

(3) The part adding "(including the cases where it is applied mutatis mutandis pursuant to paragraph (7) of the said Article)" under "Article 321-4, paragraph (1) of the Act" shall apply to the individual metropolitan inhabitant tax for the FY 1961.

付 則(昭和三七年条例第七一号)

Supplementary Provisions (Ordinance No. 71 of 1962)

1 この条例は、昭和三十七年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1962.

2 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた都税については、なお従前の例による。

(2) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和三七年条例第七五号)

Supplementary Provisions (Ordinance No. 75 of 1962)

1 この条例は、公布の日の翌日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十七条第一項

第二号及び第二項の規定は、地方税法の一部を改正する法律(昭和三十七年法律第五十一号)の施行の日(以下「法施行日」という。)の属する事業年度分の法人の事業税及び同日以後の解散または合併による清算所得に対する法人の事業税(清算中の事業年度に係る法人の事業税及び残余財産の一部の分配により納付すべき法人の事業税を含む。)から適用し、同日の属する事業年度の直前の事業年度までの各事業年度分の法人の事業税及び同日前の解散または合併による清算所得に対する法人の事業税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"). The provisions of Article 27, paragraph (1), item (ii) and paragraph (2) shall apply to the business tax of a corporation for the business year that includes the date of enforcement of the Act for Partial Amendment of the Local Tax Act (Act No. 51 of 1962) (hereinafter referred to as the "Date of Enforcement of the Act") and the business tax of a corporation on liquidation income from dissolution or merger after the said date, and the provisions then in force shall remain applicable to the business tax of a corporation (including the corporation's enterprise tax for the fiscal year in liquidation and the business tax of corporation to be paid by the distribution of a portion of the residual assets) for each business year until the business year immediately preceding the business year that includes the said date and the enterprise tax of a corporation on liquidation income from dissolution or merger before the said date.

3 新条例第二十七条第一項第二号から第六号までの規定は、昭和三十七年度分の個人の事業税から適用し、昭和三十六年度分までの個人の事業税については、なお従前の例による。

(3) The provisions of Article 27, paragraph (1), items (ii) through (vi) of the New Ordinance shall apply to the individual business tax for the FY 1962, and the provisions then in force shall remain applicable to the individual business tax for the FY 1961 and before.

4 新条例第二十九条第一項第一号の規定は、法施行日以後に申告期限の到来する事業年度分の法人の事業税から適用し、同日前に当該申告期限の到来した事業年度分の法人の事業税については、なお従前の例による。

(4) The provision of Article 29, paragraph (1), item (i) of the New Ordinance shall apply to the business tax of corporations for the business year whose return becomes due on and after the effective date of the Act, and the provisions then in force shall remain applicable to the business tax of corporations for the business year whose return became due before the said date.

5 新条例第四十八条の四の二の規定は、法施行日以後において不動産を取得した場合について適用する。ただし、昭和三十九年一月一日前において不動産を取得した場合における同条の規定の適用については、同条第一項中「法第三百八十八条第一項の規定に基づく東京都固定資産評価基準によつて」とあるのは「地方税法の一部を改正する法律(昭

和三十七年法律第五十一号)による改正前の地方税法第三百八十八条第三項の規定によつて示された評価の基準並びに評価の実施の方法及び手続に準じて定めた東京都固定資産評価基準によつて」とする。

(5) The provisions of Article 48-4-2 of the New Ordinance shall apply to cases where real estate is acquired on and after the date of enforcement of the Act. However, with regard to the application of the provision of the said Article in the case where real estate is acquired before January 1, 1964, the phrase "in accordance with the Tokyo Metropolitan Government Fixed Assets Valuation Standards pursuant to the provision of Article 388, paragraph (1) of the Act" in paragraph (1) of the said Article shall be deemed to be replaced with "in accordance with the Tokyo Metropolitan Government Fixed Assets Valuation Standards prior to the revision by the Act Revising a Portion of the Local Tax Act" (Act No. 51 of 1962) pursuant to the provisions of Article 388, paragraph (3) of the Local Tax Act".

6 新条例第四十八条の四の三の規定は、法施行日以後においてなされる譲渡担保権者による譲渡担保財産の取得について適用し、同日前においてなされた譲渡担保財産の取得については、なお従前の例による。

(6) The provisions of Article 48-4-3 of the New Ordinance shall apply to acquisitions of secured property by a transferring security interest holder made on and after the date of enforcement of the Act, and the provisions then in force shall remain applicable to acquisitions of secured property by transfer made prior to the said date.

7 新条例第四十八条の四の四の規定は、法施行日以後においてなされる防災建築街区造成組合による防災建築物の敷地の取得について適用し、同日前においてなされた防災建築物の敷地の取得については、なお従前の例による。

(7) The provisions of Article 48-4-4 of the New Ordinance shall apply to acquisitions of disaster-prevention building sites by disaster-prevention building district development associations made on and after the date of enforcement of the Act, and the provisions then in force shall remain applicable to acquisitions of disaster-prevention building sites made before that date.

8 新条例第四十八条の四の五の規定は、法施行日以後において事業協同組合等が不動産を取得した場合について適用する。

(8) Article 48-4-5 of the New Ordinance shall apply to cases where a business cooperative, etc. acquires real estate on and after the date of enforcement of the Act.

9 新条例第四十八条の九第一項第三号の規定は、法施行日以後における家屋の取得について適用し、同日前においてなされた家屋の取得については、なお従前の例による。

(9) The provisions of Article 48-9, paragraph (1), item (iii) of the New Ordinance shall apply to the acquisition of houses on and after the date of enforcement of the Act, and the provisions then in force shall remain applicable to the acquisition of houses made prior to the said date.

10 新条例第四十八条の十、第四十八条の十一、第四百四十四条の十二及び第四百四十四条の

十三の規定は、法施行日以後小売人または国内消費用として直接消費者に売り渡される製造たばこについて適用し、同日前に係る分については、なお従前の例による。

(10) The provisions of Article 48-10, Article 48-11, Article 144-12, and Article 144-13 of the New Ordinance shall apply to manufactured tobacco sold to retailers or directly to consumers for domestic consumption on and after the date of enforcement of the Act, and the provisions then in force shall remain applicable to the portion pertaining to the date prior to the said date.

11 この条例の施行の日から起算して十日までの間において、地方税法施行令(昭和二十五年政令第二百四十五号)第四十三条の二第二号に規定する場所の指定を受けようとする特別徴収義務者は、新条例第五十六条の二第一項の規定にかかわらず、この条例の施行の日から起算して五日以内に同条同項に規定する申請書を知事に提出しなければならない。

(11) Notwithstanding the provision of Article 56-2, paragraph (1) of the new Ordinance, a person liable for special collection who intends to have a place designated as prescribed in Article 43-2, item (ii) of the Local Tax Law Enforcement Order (Cabinet Order No. 245 of 1950) within 10 days from the date of enforcement of this Ordinance shall, within 5 days from the date of enforcement of this Ordinance, the application prescribed in the same paragraph of the same Article shall be submitted to the Governor within 5 days from the date of enforcement of this Ordinance

12 新条例第百四十七条の規定は、昭和三十七年五月一日以後の分(特別徴収に係る電気ガス税にあつては、同日以後において収納すべき料金に係る分)から適用し、昭和三十七年四月三十日までの分(特別徴収に係る電気ガス税にあつては、同日以前において収納すべき料金に係る分)については、なお従前の例による。

(12) The provision of Article 147 of the New Ordinance shall apply to the portion on and after May 1, 1962 (in the case of electricity and gas tax subject to special collection, to the portion pertaining to charges to be collected on and after that date), and the provisions then in force shall remain applicable to the portion until April 30, 1962 (in the case of electricity and gas tax subject to special collection, to the portion pertaining to charges to be collected before that date), the provisions then in force shall remain applicable.

13 新条例第百六十条及び第百六十一条の規定は、法施行日以後において掘採する鉱物に係る鉱産税から適用し、同日前に掘採した鉱物に係る鉱産税については、なお従前の例による。

(13) The provisions of Articles 160 and 161 of the New Ordinance shall apply to the mine lot tax on minerals mined on and after the effective date of the Act, and the provisions then in force shall remain applicable to the mine lot tax on minerals mined before the effective date.

14 新条例第百九十一条及び第百九十二条の規定は、昭和三十七年度分の個人の都民税から適用し、昭和三十六年度分までの個人の都民税については、なお従前の例による。

(14) The provisions of Articles 191 and 192 of the new Ordinance shall apply to the individual metropolitan inhabitant tax for the fiscal year 1962, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the fiscal year 1961 and before.

15 新条例第百九十八条第一項の規定は、昭和三十七年度分の個人の都民税に係る徴収取扱費から適用し、昭和三十六年度分までの個人の都民税に係る徴収取扱費については、なお従前の例による。

(15) The provisions of Article 198, paragraph (1) of the New Ordinance shall apply to the collection and handling expenses for individual metropolitan inhabitant taxes for the fiscal year 1962 and the provisions then in force shall remain applicable to the collection and handling expenses for individual metropolitan inhabitant taxes for the fiscal year 1961 and before.

16 この条例による改正前の東京都都税条例の規定に基づいて課し、または課すべきであった都税については、なお従前の例による。

(16) With respect to metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

17 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反行為及びこの付則の規定により従前の例によることとされる都税に係るこの条例の施行後にした違反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。

(17) The provisions concerning penalties in the new ordinance shall apply to violations committed after the enforcement of this ordinance, and the provisions then in force shall remain applicable to violations committed prior to the enforcement of this ordinance and to violations committed after the enforcement of this ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to these supplementary provisions.

付 則(昭和三七年条例第九八号)

Supplementary Provisions (Ordinance No. 98 of 1962)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例の施行前に提起された異議の申立については、なお従前の例による。

(2) With respect to objections filed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和三七年条例第一四一号)

Supplementary Provisions (Ordinance No. 141 of 1962)

この条例は、公布の日から施行し、昭和三十八年度分の固定資産税について適用する。

This ordinance shall come into effect as from the date of promulgation and shall apply to the fixed assets tax for the fiscal year 1963.

付 則(昭和三十八年条例第三三号)

Supplementary Provisions (Ordinance No. 33 of 1963)

- 1 この条例は、公布の日から施行する。
(1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百四十四条の十三の規定は、昭和三十八年四月一日以後小売人または国内消費用として直接消費者に売り渡される製造たばこについて適用し、同日前に係る分については、なお従前の例による。
(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"). Article 144-13 shall apply to manufactured tobacco sold to retailers or directly to consumers for domestic consumption on and after April 1, 1963, and the provisions then in force shall remain applicable to those sold before that date.
- 3 新条例第百四十七条の規定は、昭和三十八年四月一日以後の分(特別徴収に係る電気ガス税にあつては、同日以後において収納すべき料金に係る分)から適用し、同年三月三十一日までの分(特別徴収に係る電気ガス税にあつては、同日以前において収納すべき料金に係る分)については、なお従前の例による。
(3) The provision of Article 147 of the New Ordinance shall apply to the amount collected on and after April 1, 1963 (in the case of electricity and gas tax subject to special collection, the amount pertaining to charges to be collected on and after April 1, 1963), and with respect to the amount collected until March 31, 1963, the provisions then in force shall remain applicable.
- 4 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた都税については、なお従前の例による。
(4) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.
- 5 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。
(5) The provisions concerning penalties in the New Ordinance shall apply to violations committed after the enforcement of this Ordinance, and with regard to the application of penalties to violations committed prior to the enforcement of this ordinance, the provisions then in force shall remain applicable.

付 則(昭和三十八年条例第五四号)

Supplementary Provisions (Ordinance No. 54 of 1963)

- 1 この条例は、昭和三十八年十月一日から施行する。ただし、第四条の三第二項から第四項まで、第十八条第二項、第二十二條、第四十六條の二、第四十八條の四の五第一項、第五十六條の二第四項、第六十九條第一項、第二百二十四條の二並びに第三百七條

の改正規定、第四条の三第一項第三号及び第四号の改正規定(第三号を第四号とし、第四号を第五号とする部分を除く。)、第四条の三第一項の次に一項を加える改正規定、第百三十条の六及び第百四十四条の五第二項の改正規定(徴税令書を納税通知書に改める部分を除く。)、東京都都税条例附則第九項の規定並びに付則第五項から第八項まで、第十項、第十二項、第十五項及び第十六項の規定は、公布の日から、第五十六条の二第五項ただし書及び第六項の改正規定並びに付則第九項の規定は、昭和三十八年八月一日から、狩猟者税に関する改正規定(狩猟者税を狩猟免許税に改める部分に限る。)、第九十六条から第九十八条まで及び第百二条の改正規定(狩猟者税を狩猟免許税に改める部分を除く。)、入猟税に関する改正規定並びに付則第十一項の規定は、狩猟法の一部を改正する法律(昭和三十八年法律第二十三号)の施行の日から、第百四十条の改正規定は、昭和三十八年十二月一日から、第百四十四条の二、第百四十四条の四、第百四十四条の九の改正規定及び付則第十三項の規定は、道路運送車両法の一部を改正する法律(昭和三十八年法律第百四十九号)の施行の日から施行する。

- (1) This Ordinance will come into effect on April 1, 1963. however, that the provisions revising Article 4-3, paragraphs 2 to 4 inclusive, Article 18, paragraph (2), Article 22, Article 46-2, Article 48-4-5, paragraph (1), Article 56-2, paragraph (4), Article 69, paragraph (1), Article 124-2 and Article 137, the provision adding a new paragraph after Article 124-2, the provisions revising Article 4-3, paragraph (1), items (iii) and (iv) (except for the part where item (iii) is changed to item (iv) and item (iv) is changed to item (v)), the provisions revising Article 4-3, paragraph (1), item (ii), the provisions revising Article 130-6 and Article 144-5, paragraph (2) (except for the portion replacing the tax collection order with a tax notice), the provision of Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance, and the provisions of Article 56-2, paragraphs (5) to (8), (10), (12), (15) and (16) of the Supplementary Provisions shall come into force as from the date of promulgation. The provision of paragraph (9) shall come into force as from August 1, 1963; the provisions revising the hunting tax, the provisions revising Articles 96 to 98 and 102 (limited to the portion that changes the hunting tax to a hunting license tax), and the provision of paragraph (11) of the Supplementary Provisions shall come into force as from the date of enforcement of the Act to Amend the Hunting Act (No.23 of 1963); the provision revising Article 140 shall come into force as from December 1, 1963; and the provision revising Article 144 shall come into force as from the date of enforcement of the Act to Partial Amendment of the Hunting Act, Article 144-2, Article 144-4, and Article 144-9, and the provision of paragraph (13) of the Supplementary Provisions shall come into force as from the date of enforcement of the Act for Partial Amendment of the Road Transport Vehicle Act.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十八条第一項の規定は、この条例の施行の日(前項本文に規定する施行の日をいう。以下同じ。)以後に

納付し、納入し、または徴収する延滞金額について適用する。ただし、当該延滞金額で同日前の期間に対応するものの計算については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 18, paragraph (1) shall apply to delinquent amounts paid, delivered or collected on or after the date of enforcement of this Ordinance(The date of enforcement prescribed in the main clause of the preceding paragraph. The same shall apply hereinafter). However, with respect to the calculation of such delinquent amount corresponding to the period prior to the said date, the provisions then in force shall remain applicable.

3 前項の規定の適用にあつて、延滞金の徴収の基となる都税につき、この条例の施行の日前に督促状が発せられている場合において、当該都税に係る第一号の額が第二号の額をこえるときは、当該こえる額を、当該都税につき前項の規定を適用した場合において納付し、納入し、または徴収すべき額から控除する。

(3) In applying the provision of the preceding paragraph, in the case where a notice of demand has been issued prior to the date of enforcement of this Ordinance with respect to the metropolitan tax on which the collection of delinquency charges is based, and the amount of item (i) with respect to such metropolitan tax exceeds the amount of item (ii), such excess amount shall be deducted from the amount payable, paid, or collected with respect to such metropolitan tax in the case where the preceding paragraph applies.

一 この条例の施行の日以後の期間(その督促状を発した日から起算して十日を経過した日の翌日がこの条例の施行の日の翌日以後であるときは、当該十日を経過した日の翌日以後の期間)につき従前の延滞金額の計算の例により計算した額(その額の計算上の割合は、その計算の基礎となる税額百円につき一日二銭とする。)と当該税額に係る地方税法の一部を改正する法律(昭和三十八年法律第八十号)附則第九条第一項の規定を適用した場合における延滞加算金額との合算額

(i) The total amount of the amount calculated in accordance with the former rules (the rate for the calculation of such amount shall be 2 sens per day for every 100 yen of the tax amount on which the calculation is based.) for calculating the amount of delinquency for the period on and after the date of enforcement of this Ordinance (if the day following the day on which ten days have elapsed from the day on which the demand letter was issued is on or after the day following the day on which this Ordinance comes into effect, the period on or after the day following the day on which said 10 days have elapsed) and the additional amount of delinquency in the case where the provision of Article 9, paragraph (1) of the Supplementary Provisions of the Act Partial Amendment of the Local Tax Act (Act No.8 of 1963) pertaining to the said tax amount is applied

二 その督促状を発した日から起算して十日を経過した日における滞納税額に百分の五

の割合を乗じて計算した額

(ii) The amount calculated by multiplying the amount of delinquent tax as of the day on which 10 days have elapsed from the day on which the demand letter is issued by the rate of 5/100.

4 この条例の施行の日前に発した督促状に係るこの条例による改正前の東京都都税条例(以下「旧条例」という。)第二十条に規定する督促手数料の徴収については、なお従前の例による。

4 With respect to the collection of demand fees prescribed in Article 20 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") pertaining to demand letters issued prior to the date of enforcement of this Ordinance, the provisions then in force shall remain applicable.

5 第二十二條の改正規定の施行の日前に、税務事務所長等が他の税務事務所長等から徴収の囑託を受けている未納の徴収金の徴収については、新条例第二十二條第一項の規定により徴収の引継ぎを受けたものとみなす。

(5) With regard to the collection of unpaid collection fees for which the director of a tax office, etc. has been commissioned to collect by another director of a tax office, etc. prior to the date of enforcement of the provision revising Article 22, it shall be deemed that the collection has been taken over pursuant to Article 22, paragraph (1) of the New Ordinance.

6 新条例第四十六條の二の規定は、昭和三十八年四月一日以後において家屋を取得した場合について適用する。

(6) The provisions of Article 46-2 of the New Ordinance shall apply to cases where a house is acquired on or after April 1, 1963.

7 昭和三十八年四月一日から第四十六條の二の改正規定の施行の日の前日までの間に取得した家屋について新条例第四十六條の二の規定による申し出をしようとする者は、同条の規定にかかわらず、第四十六條の二の改正規定の施行の日から五日以内に、新条例第四十六條の二の規定による届書を知事に提出しなければならない。

(7) Notwithstanding the provisions of Article 46-2 of the New Ordinance, a person who intends to make an offer pursuant to the provisions of Article 46-2 of the New Ordinance with regard to a house acquired during the period from April 1, 1963 to the day before the date of enforcement of the provisions revising Article 46-2 Notwithstanding the provisions of Article 46-2, a person who intends to make an offer pursuant to the provisions of Article 46-2 of the New Ordinance shall submit a written notification to the Governor within 5 days from the date of enforcement of the provisions of Article 46-2.

8 昭和三十八年八月一日から同年同月五日までの間において、新条例第五十六條の二第五項但し書の規定の適用を受けようとする特別徴収義務者(昭和三十八年七月三十一日までに、旧条例第五十六條の二第五項但し書の規定の適用を受けるため同条第六項の規定による申請をすることができる特別徴収義務者を除く。)の同条第六項の規定による

申請は、その適用を受けようとする日の前五日までに行うことができる。

8 During the period from August 1, 1963 to August 5, 1963, an application under paragraph (6) of Article 56-2, paragraph (5) of the New Ordinance by a person liable for special collection (excluding persons liable for special collection who may file an application pursuant to the provision of paragraph (6) of Article 56-2, paragraph (5) of the former Ordinance by July 31, 1963 in order to be subject to the proviso of Article 56-2, paragraph (5) of the former Ordinance) who intends to be subject to the proviso of Article 56-2, paragraph (5) of the New Ordinance may be filed by the 5 days preceding the day on which such application is to be made.

9 昭和三十八年七月三十一日までにすでに旧条例第五十六条の二第六項の規定による申請で、同年同月同日までに同条第五項但し書の規定の適用を受けなかったものについては、新条例第五十六条の二第六項の規定による申請とみなす。

(9) With regard to an application filed by July 31, 1963 pursuant to Article 56-2, paragraph (6) of the former Ordinance, which has not been subject to the proviso of paragraph (5) of the said Article by the same day of the same month, such application shall be deemed to be filed pursuant to Article 56-2, paragraph (6) of the new Ordinance.

10 新条例第六十九条第一項の規定は、昭和三十九年度分の自動車税から適用する。

(10) The provisions of Paragraph (1) of Article 69 of the New Ordinance shall apply to the automobile tax for FY 1964.

11 昭和三十八年十月一日前における新条例第百三条の二十一の規定の適用については、同条中「納税通知書」とあるのは、「徴税令書」とする。

(11) With respect to the application of Article 103-21 of the New Ordinance prior to October 1, 1963, the term "written notice of tax payment" in the said Article shall be deemed to be replaced with "written order of tax collection."

12 新条例第百四十四条の五第二項本文の規定は、昭和三十九年度分の都軽自動車税から適用する。

(12) The provision of the main clause of paragraph (2) of Article 144-5 of the New Ordinance shall apply to the metropolitan light motor vehicle tax for the FY 1964.

13 道路運送車両法の一部を改正する法律の施行の際、すでに旧条例第百四十四条の七の規定による都軽自動車税に係る申告書が提出されている小型特殊自動車に係る都軽自動車税の納税義務者は、同法施行の日から七日以内に、新条例第百四十四条の九第一項の規定による標識の交付を受けなければならない。

(13) Upon the enforcement of the Act for Partial Amendment of the Road Transport Vehicle Act, taxpayers liable for metropolitan light motor vehicle tax in respect of small non-road special motor vehicles for which a declaration form pertaining to metropolitan light motor vehicle tax has already been submitted pursuant to Article 144-7 of the former Ordinance shall, within 7 days from the enforcement of the said Act, receive a sign pursuant to Article 144-9 paragraph 1

of the new Ordinance Article 144-9, Paragraph (1) of the New Ordinance within 7 days from the date of enforcement of the Act.

- 14 新条例第百七十九条の規定は、昭和三十八年九月一日以後に発行する商品切手に係る商品切手発行税から適用し、同日前に係る分については、なお従前の例による。

(14) The provisions of Article 179 of the New Ordinance shall apply to the commodity stamp issue tax on commodity stamps issued on and after September 1, 1963, and the provisions then in force shall remain applicable to the portion pertaining to stamps issued before that date.

- 15 旧条例に基いて課し、または課すべきであつた都税については、なお従前の例による。

15 With respect to metropolitan tax imposed or to be imposed under the former ordinances, the provisions then in force shall remain applicable.

- 16 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。

(16) The provisions concerning penalties in the new ordinance shall apply to violations committed after the enforcement of this ordinance, and with regard to the application of penalties to violations committed before the enforcement of this ordinance, the provisions then in force shall remain applicable.

付 則(昭和三十八年条例第八六号)

Supplementary Provisions (Ordinance No. 86 of 1963)

この条例は、昭和三十九年一月一日から施行する。

This Ordinance will come into effect on April 1, 1964)

付 則(昭和三十九年条例第三号)

Supplementary Provisions (Ordinance No. 3 of 1964)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

付 則(昭和三十九年条例第一二六号)

Supplementary Provisions (Ordinance No. 126 of 1964)

- 1 この条例は、昭和三十九年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1964.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十七条第一項第二号の規定は、この条例の施行の日の属する事業年度分の法人の事業税及び同日以後の解散または合併による清算所得に対する法人の事業税(清算中の事業年度に係る法人の事業税及び残余財産の一部の分配により納付すべき法人の事業税を含む。以下同じ。)から適用し、同日の属する事業年度の直前の事業年度までの各事業年度分の法人の事業税及び同日前の解散または合併による清算所得に対する法人の事業税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provision of Article 27, paragraph (1), item (ii) shall apply to the business tax of corporations for the business year that includes the date of enforcement of this Ordinance and the business tax of corporations on liquidation income from dissolution or merger on and after the said date (including the corporation's enterprise tax for the business year in liquidation and the business tax of corporations to be paid by the distribution of a part of the residual assets. The same shall apply hereinafter), and the provisions then in force shall remain applicable to the business tax of corporations for each business year until the business year immediately preceding the business year that includes the said date and the business tax of corporations on liquidation income from dissolution or merger before the said date.

3 法人のこの条例の施行の日の属する事業年度が六月をこえる場合において、当該事業年度分の事業税に係る法第七十二条の二十六第一項ただし書または第七十二条の二十七第一項の期限が同日前であるときは、当該期限において申告納付した、または申告納付すべきであつた事業税については、なお従前の例による。

(3) Where the business year of a corporation that includes the date of enforcement of this Ordinance is longer than six months, and the business tax due date under the proviso of Article 72-26, paragraph (1) or Article 72-27, paragraph (1) of the Act with respect to the business tax for the relevant business year is before the said date, with respect to the business tax that has been declared and paid or should have been declared and paid on the said due date, the provisions then in force shall remain applicable.

4 新条例第百四十四条の十三の規定は、昭和三十九年四月一日以後小売人または国内消費費用として直接消費者に売り渡される製造たばこについて適用し、同日前に係る分については、なお従前の例による。

(4) The provisions of Article 144-13 of the New Ordinance shall apply to manufactured tobacco sold to retailers or directly to consumers for domestic consumption on and after April 1, 1964, and the provisions then in force shall remain applicable to those sold prior to the said date.

5 新条例第百四十七条の規定は、昭和三十九年四月一日以後の分(特別徴収に係る電気ガス税にあつては、同日以後において収納すべき料金に係る分)から適用し、同年三月三十一日までの分(特別徴収に係る電気ガス税にあつては、同日以前において収納すべき料金に係る分)については、なお従前の例による。

(5) The provision of Article 147 of the New Ordinance shall apply to the amount collected on and after April 1, 1964 (in the case of electricity and gas tax subject to special collection, the amount pertaining to charges to be collected on and after April 1, 1964), and with respect to the amount collected until March 31, 1964 (in the case of electricity and gas tax subject to special collection, the amount pertaining to charges to be collected before March 31, 1964), the provisions then in

force shall remain applicable.

- 6 この条例の施行前において特約業者若しくは元売業者以外の者(以下「販売業者等」という。)が特約業者若しくは元売業者からまたは特約業者が他の特約業者から軽油の引取りを行い、この条例の施行後において特約業者または元売業者の所有し、または管理する貯蔵場または取扱所(以下「貯蔵場所等」という。)から当該軽油の引渡しを受け、または移出した場合においては、当該引渡しまたは移出を新条例第百三条の二第一項に規定する特約業者または元売業者からの軽油の引取りとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千五百円とする。

- (6) In the case where a person other than a distributor or a primary distributor ("Distributor, etc.") has taken delivery of gas oil from a distributor or a primary distributor or a distributor has taken delivery of gas oil from another distributor before the enforcement of this Ordinance, and such person has received delivery of diesel oil from a storage or handling facility owned (hereinafter referred to as "storage location, etc.") or controlled by a distributor or a primary distributor after the enforcement of this Ordinance or has transferred such diesel oil to another distributor, such delivery or transfer shall be deemed as taking delivery of diesel oil from a distributor or a primary distributor as provided in Article 103-2, paragraph (1) of the New Ordinance, and the provisions of the New Ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,500 yen per kiloliter.

- 7 この条例の施行前において特約業者または元売業者がこの条例による改正前の東京都税条例(以下「旧条例」という。)の規定によつて軽油引取税を課され、または課されるべきであつた軽油の譲渡を受け、この条例の施行後において当該譲渡を受けた軽油(前項の規定により課税される軽油を除く。)を譲渡した場合においては、当該特約業者または元売業者を販売業者等と当該譲渡を特約業者または元売業者からの軽油の引取りとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千五百円とする。

- 7 In the case where a distributor or a prime distributor has received, prior to the enforcement of this Ordinance, the transfer of diesel oil on which the Gas Oil Delivery Tax was or should have been imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), and has transferred such transferred gas oil after the enforcement of this Ordinance (excluding gas oil taxed pursuant to the preceding paragraph), the New Ordinance shall apply, treating the said distributor or former distributor as a dealer etc. and the said transfer as a purchase of gas oil from a distributor or prime distributor. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,500 yen per kiloliter.

8 この条例の施行の際、特約業者または元売業者以外の販売業者(以下「小売業者」という。)が、販売業者等の管理する貯蔵場等において所有し、または特約業者、元売業者若しくは小売業者以外の者から保管を委託されている軽油の数量が次項の免税証に記載された軽油の数量とあわせて都内において一キロリットル以上である場合においては、当該小売業者がこの条例の施行の日に特約業者または元売業者から軽油の引取りを行つたものとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千五百円とする。

8 If, at the time of enforcement of this Ordinance, the quantity of gas oil owned by a distributor other than a distributor or a primary distributor (hereinafter referred to as the "retailer") at a storage area under the control of a distributor, or entrusted for storage by a person other than a distributor, a primary distributor, or a retailer, together with the quantity of diesel oil described in the tax exemption certificate under the following paragraph, is one kiloliter or more in the metropolitan area, the provisions of the new Ordinance shall apply. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,500 yen per kiloliter.

9 この条例の施行前において免税軽油の使用者から免税証の提出を受けて免税軽油を引き渡した小売業者が、この条例の施行の際当該免税証を所持している場合において、当該免税証に記載された免税軽油の数量が前項の軽油の数量とあわせて都内において一キロリットル以上であるときは、当該小売業者がこの条例の施行の日に特約業者または元売業者から当該免税証に記載された免税軽油の数量に相当する数量の軽油の引取りを行つたものとみなし、新条例の規定を適用する。この場合における軽油引取税の税率は、新条例第百三条の四の規定にかかわらず、一キロリットルにつき二千五百円とする。

(9) In the case where a retailer who has received a tax exemption certificate from a user of duty-free gas oil and delivered the duty-free gas oil prior to the enforcement of this Ordinance and is in possession of the certificate at the time of enforcement of this Ordinance, if the quantity of duty-free gas oil indicated on the certificate, together with the quantity of gas oil set forth in the preceding paragraph, is 1 kiloliter or more in Tokyo, the said retailer shall be deemed to have purchased the quantity of duty-free gas oil equivalent to the quantity of the duty-free gas oil indicated on the certificate on the date of enforcement of this Ordinance from the distributor or the original seller. The provisions of the new ordinance shall apply, deeming that the retailer has purchased the quantity of gas oil equivalent to the quantity of duty-free gas oil indicated on the duty-free certificate from the distributor or the original distributor on the date of enforcement of this ordinance. In this case, notwithstanding the provision of Article 103-4 of the New Ordinance, the tax rate of the Gas Oil Delivery Tax shall be 2,500 yen per kiloliter.

10 前三項の場合において、軽油引取税の徴収は、申告納付の方法によるものとし、これらの規定によつて軽油引取税を課される特約業者、元売業者または小売業者は、昭和三

十九年四月三十日まで(付則第七項の場合にあつては、特約業者または元売業者が譲渡をした日から起算して一月以内)に、軽油引取税の課税標準量、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申告書を知事に提出し、及びその申告した税額を納付書によつて納付しなければならない。

(10) In the case of the preceding three paragraphs, the collection of the Gas Oil Delivery Tax shall be made by the method of declaration and payment, and the distributor, the original distributor or the retailer to whom the Gas Oil Delivery Tax are imposed pursuant to these provisions shall submit a written declaration stating the tax base amount, the amount of tax and other matters deemed necessary by the governor by April 30, 1964 (in the case of the Supplementary Provisions paragraph (7), within 1 month from the date of the transfer by the distributor or the original distributor), and shall pay the declared tax amount by way of payment. The taxpayer or retailer shall submit to the governor a written report stating the tax base amount of the Gas Oil Delivery Tax, the amount of tax, and other matters that the Governor deems necessary, and shall pay the amount of tax so reported in a written payment form.

11 旧条例に基いて課し、または課すべきであつた都税については、なお従前の例による。

(11) With respect to metropolitan tax imposed or to be imposed under the former ordinances, the provisions then in force shall remain applicable.

付 則(昭和三九年条例第一三七号)

Supplementary Provisions (Ordinance No. 137 of 1964)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十五条第二項第一号の規定は、昭和四十年度分の個人の事業税から適用し、昭和三十九年度分までの個人の事業税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 15, paragraph (2), item (i) shall apply to the individual business tax for the FY 1965, and the provisions then in force shall remain applicable to the individual business tax for the FY 1964 and before.

3 新条例第四十八条の九第一項第三号の規定は、この条例の施行の日以後における家屋の取得について適用し、同日前においてなされた家屋の取得については、なお従前の例による。

(3) The provisions of Article 48-9, paragraph (1), item (iii) of the New Ordinance shall apply to the acquisition of houses on and after the date of enforcement of this Ordinance, and the provisions then in force shall remain applicable to the acquisition of houses made prior to the said date.

付 則(昭和三九年条例第一九〇号)

Supplementary Provisions (Ordinance No. 190 of 1964)

- 1 この条例は、昭和四十年四月一日から施行する。
(1) This Ordinance will come into effect on April 1, 1965.
- 2 この条例による改正後の東京都都税条例中個人の都民税に関する規定は、昭和四十年
度分の個人の都民税から適用する。
(2) The provisions of the Tokyo Metropolitan Government Tax Ordinance, as amended by this
Ordinance, concerning the individual metropolitan residents' tax shall apply to the individual
metropolitan inhabitant tax for the FY 1965.
- 3 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつ
た都税(特別区の存する区域において都税として課する都たばこ消費税、電気ガス税及
び鉱産税にあつては昭和四十年三月三十一日以前に係る分まで、都軽自動車税にあつて
は昭和三十九年度分まで)については、なお従前の例による。
(3) With respect to metropolitan taxes imposed or to be imposed pursuant to the provisions of the
Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (in the case of
metropolitan tobacco consumption tax, electricity and gas tax, and mine lot tax imposed as
metropolitan taxes in the areas where special wards exist, up to the portion before March 31,
1965; in the case of metropolitan light motor vehicle tax, up to FY 1964). The provisions then in
force shall remain applicable to the Tokyo Metropolitan Tobacco Consumption Tax, Electricity
and Gas Tax, and Mine Lot Tax.
- 4 この条例の施行前にした違反行為及びこの付則の規定により従前の例によることとさ
れる都税に係るこの条例の施行後にした違反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。
(4) Prior ordinances continue to govern the applicability of penal provisions to acts committed
before the effective date of this Ordinance or acts committed after the effective date of this
Ordinance, but which is to continue to be governed by prior ordinances pursuant to the
provisions of paragraph (5) of the Supplementary Provisions.

付 則(昭和四〇年条例第七〇号)

Supplementary Provisions (Ordinance No. 70 of 1965)

- 1 この条例は、公布の日から施行する。
(1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例第百七条及び第百九十九条の規定は、この条
例の施行の日の属する事業年度分の法人の都民税及び同日以後の解散または合併による
清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法
人の清算中の事業年度に係る法人税額及び残余財産の一分配により納付すべき法人税
額に係る法人の都民税を含む。以下本項において同じ。)から適用し、同日の属する事
業年度の直前の事業年度までの各事業年度分の法人の都民税及び同日前の解散または合

併による清算所得に対する法人税額に係る法人の都民税については、なお従前の例による。

2 The provisions of Articles 107 and 199 of the Tokyo Metropolitan Government Tax Ordinance as revised by this Ordinance shall apply to the metropolitan inhabitant tax of corporations for the business year that includes the date of enforcement of this Ordinance and the metropolitan inhabitant tax of corporations (including corporation tax for the business year in liquidation of a corporation subject to corporation tax on liquidation income and corporation tax payable by reason of partial distribution of residual property. The same shall apply hereinafter in this paragraph) for the amount of corporation tax on liquidation income from dissolution or merger after the said date, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for each business year until the business year immediately preceding the business year that includes the said date and the metropolitan inhabitant tax of corporations for the amount of corporation tax on liquidation income from dissolution or merger before the said date.

3 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた都税については、なお従前の例による。

(3) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和四〇年条例第八〇号)

Supplementary Provisions (Ordinance No. 80 of 1965)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 昭和四十年三月三十一日までに申告期限の到来したこの条例による改正前の東京都都税条例(以下「旧条例」という。)第二十九条第一項第二号の規定による申告に係る法人の事業税については、なお従前の例による。

2 With respect to business taxes of corporations for which a return is due by March 31, 1965 and which pertain to a return filed pursuant to Article 29, paragraph (1), item (ii) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), the provisions then in force shall remain applicable.

3 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の四の三の規定は、昭和四十年四月一日以後において譲渡担保権者が譲渡担保財産を取得した場合について適用し、同日前においてなされた譲渡担保財産の取得については、なお従前の例による。

(3) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provision of Article 48-4-3 shall apply to cases where a

transfer security interest holder has acquired transfer security property on and after April 1, 1965, and the provisions then in force shall remain applicable to the acquisition of transfer security property made prior to said date.

- 4 新条例第四十八条の四の五の規定は、昭和四十年四月一日以後において事業協同組合等または計画組合が不動産を取得した場合について適用し、同日前においてなされた不動産の取得については、なお従前の例による。

(4) Article 48-4-5 of the New Ordinance shall apply to the acquisition of real estate by a business cooperative, etc. or a planning association on and after April 1, 1965, and the provisions then in force shall remain applicable to the acquisition of real estate made before such date.

- 5 新条例第百十八条第四項の規定は、昭和四十一年度分の固定資産税から適用し、昭和四十年度分までの固定資産税については、なお従前の例による。

5 The provisions of Article 118, paragraph (4) of the New Ordinance shall apply to the fixed assets tax for the FY 1966, and the provisions then in force shall remain applicable to the fixed assets tax for the FY 1965 and before.

- 6 旧条例の規定に基いて課し、または課すべきであつた都税については、なお従前の例による。

(6) With respect to metropolitan tax imposed or to be imposed under the provisions of the former Ordinances, the provisions then in force shall remain applicable.

付 則(昭和四一年条例第五一号)

Supplementary Provisions (Ordinance No. 51 of 1966)

- 1 この条例は、昭和四十一年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1966.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百七条及び第百九十九条の規定は、法人の昭和四十一年一月一日以後に開始し、昭和四十一年四月一日(以下「施行日」という。)以後に終了する事業年度分及び同年一月一日前に開始し、同年六月三十日以後に終了する事業年度分の都民税並びに施行日以後の解散または合併による清算所得に対する法人税額に係る都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部の分配により納付すべき法人税額に係る都民税を含む。以下同じ。)について適用し、法人の同年一月一日前に開始し、同年六月三十日前に終了する事業年度分及び同年一月一日以後に開始し、施行日前に終了した事業年度分の都民税並びに施行前の解散または合併による清算所得に対する法人税額に係る都民税については、なお従前の例による。この場合において、法人の同年一月一日前に開始し、同年六月三十日以後に終了する事業年度の所得に対する法人税額に係る都民税に対する第百七条の規定の適用については、同条中「百分の十四・七」とあるのは「百分の十四・三」と、第百九十九条の規定の適用については、同条中「百分の五・八」とあるのは「百分の五・六五」とする。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 107 and Article 199 shall apply mutatis mutandis to the metropolitan inhabitant tax for the corporation's business year beginning on or after January 1, 1966 and ending on or after April 1, 1966 (hereinafter referred to as the "Effective Date") and for the business year beginning before January 1, 1966 and ending on or after June 30, 1966, and to the corporation tax on liquidation income from dissolution or merger after the effective date. In this case, with regard to the application of the provision of Article 107 to a corporation's metropolitan inhabitant tax on corporation tax on income (including corporation tax for the business year in liquidation of a corporation subject to corporation tax on liquidation income and metropolitan inhabitant tax on the amount of corporation tax to be paid by the distribution of a part of the residual property. The same shall apply hereinafter) for a business year that commenced before January 1 of the same year and ended on or after June 30 of the same year, the term "14.7 /100" in the said Article shall be deemed to be replaced with "14.3/100," and with regard to the application of the provision of Article 199 of the said Article, the term "5.8/100t" in the said Article shall be deemed to be replaced with "5.65/100".

3 新条例第百二十三条の規定は、昭和四十一年度分の固定資産税から適用し、昭和四十年までの固定資産税については、なお従前の例による。

(3) The provisions of Article 123 of the New Ordinance shall apply to the fixed assets tax for the fiscal year 1966, and the provisions then in force shall remain applicable to the fixed assets tax for the fiscal year up to the FY 1965.

4 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた都税については、なお従前の例による。

(4) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和四一年条例第五四号)

Supplementary Provisions (Ordinance No. 54 of 1966)

1 この条例は、昭和四十一年六月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1966.

2 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた娯楽施設利用税については、なお従前の例による。

(2) With respect to the entertainment facility use tax that was imposed or should have been imposed under the provisions of the Kyoto Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和四一年条例第八五号)

Supplementary Provisions (Ordinance No. 85 of 1966)

- 1 この条例は、公布の日から施行する。ただし、料理飲食等消費税に関する改正規定は、昭和四十一年八月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions concerning the consumption tax on food and beverages shall come into effect as from August 1, 1966.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条第一項第一号の規定は、昭和四十年四月一日以後に土地を取得した場合について適用する。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 48, paragraph (1), item (i) shall apply to cases where land is acquired on or after April 1, 1965.
- 3 新条例第八十三条の規定は、昭和四十一年度分の自動車税から適用し、新条例の公布の日前に確定した自動車税については、同条第一項に規定する者が昭和四十一年八月三十一日までに同項に規定する申請をしたときは、同条第三項において準用する第八十二条第二項に規定する期限に申請があつたものとみなす。

(3) The provisions of Article 83 of the New Ordinance shall apply to the motor vehicle tax for the FY 1966, and with respect to the automobile tax that has been finalized prior to the promulgation of the New Ordinance, if a person prescribed in paragraph (1) of the same Article files the application prescribed in the same paragraph by August 31, 1966, the application shall be deemed to have been filed within the time limit prescribed in Article 82, paragraph 2 as applied mutatis mutandis in paragraph (3) of the same Article.
- 4 この条例による改正前の東京都都税条例の規定に基いて課し、または課すべきであつた都税については、なお従前の例による。

(4) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.
- 5 この条例の施行前にした違反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。

(5) With regard to the application of penalties for violations committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

付 則(昭和四一年条例第一三五号)

Supplementary Provisions (Ordinance No. 135 of 1966)

- 1 この条例は、昭和四十二年一月一日から施行する。

(1) This Ordinance will come into effect on January 1, 1967.
- 2 この条例による改正後の東京都都税条例第二十四条の七の二の規定によつて課する所得割は、昭和四十二年一月一日以後に支払われるべき同条に規定する退職手当等について適用し、同日前に支払われるべき当該退職手当等については、なお従前の例による。

(2) The per capita income levy imposed pursuant to Article 24-7-2 of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance shall apply to the retirement allowance, etc. prescribed in the said Article to be paid on and after January 1, 1967, and the provisions then in force shall remain applicable to the said retirement allowance, etc. to be paid prior to the said date.

附 則(昭和四十二年条例第六七号)

Supplementary Provisions (Ordinance No. 67 of 1967)

- 1 この条例は、公布の日から施行する。ただし、第二十四条の四第二項の改正規定、第二十四条の五第一項の改正規定及び別表第一備考1の改正規定は、昭和四十三年一月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the provisions revising Article 24-4, paragraph (2), Article 24-5, paragraph (1), and Appended Table 1, Remark 1 shall come into effect as from January 1, 1968.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十八条第一項の規定は、昭和四十二年六月一日以後に納付し又は納入すべき期限が到来した都税に係る延滞金について適用し、同日前に納付し又は納入すべき期限が到来した都税に係る延滞金については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"). Article 18, paragraph (1) shall apply to delinquency charges pertaining to metropolitan tax due and payable on or after June 1, 1967, and the provisions then in force shall remain applicable to delinquency charges pertaining to metropolitan tax due and payable prior to the said date.
- 3 新条例第十八条第二項の規定は、昭和四十二年六月一日以後に納付された法人の事業税又は法人の都民税に係る延滞金について適用する。

(3) The provision of Article 18, paragraph (2) of the New Ordinance shall apply to delinquency charges for enterprise tax or metropolitan inhabitant tax of corporations paid on or after June 1, 1967.
- 4 新条例第二十四条の四第二項、第二十四条の五第一項及び別表第一備考1の規定は、昭和四十三年度分の個人の都民税から適用し、昭和四十二年度分までの個人の都民税については、なお従前の例による。

(4) The provisions of Article 24-4, paragraph (2), Article 24-5, paragraph (1), and Appended Table 1, Remark 1 of the New Ordinance shall apply to the metropolitan inhabitant tax for individuals for the FY 1968, and the provisions then in force shall remain applicable to the individual inhabitant tax for individuals for the FY 1967 and before.
- 5 新条例第四十八条の十一の規定は、日本専売公社が昭和四十二年三月一日以後小売人又は消費者に売り渡した製造たばこについて適用し、同日前に当該売渡しをした製造た

ばこについては、なお従前の例による。

(5) The provisions of Article 48-11 of the New Ordinance shall apply to manufactured tobacco sold by Japan Monopoly Corporation to retailers or consumers on and after March 1, 1967, and the provisions then in force shall remain applicable to manufactured tobacco sold before said date.

6 新条例第六十七条第一項第一号3の規定は、昭和四十二年度分の自動車税から適用する。

(6) The provisions of Article 67, Paragraph 1, Item (i)(3) of the New Ordinance shall apply to the motor vehicle tax for the FY 1967.

7 新条例第八十三条第二項の規定は、戦傷病者に係る昭和四十二年度分の自動車税から適用し、新条例の公布の日前に確定した戦傷病者に係る自動車税については、同項に規定する戦傷病者が昭和四十二年八月三十一日までに同条第一項に規定する申請をしたときは、同条第三項において準用する第八十二条第二項に規定する期限に申請があつたものとみなす。

(7) The provisions of Article 83, paragraph (2) of the New Ordinance shall apply to the motor vehicle tax for the fiscal year 1967 pertaining to war wounded or sick, and with regard to the automobile tax pertaining to war wounded or sick which has been finalized before the promulgation date of the New Ordinance, it shall be with respect to the automobile tax pertaining to the war wounded or sick, if the application prescribed in paragraph (1) of the same Article is filed by August 31, 1967, it shall be deemed that the application was filed within the time limit prescribed in Article 82, paragraph (2) as applied mutatis mutandis in paragraph (3) of the same Article.

8 新条例第百六条及び第二百条の規定は、昭和四十二年六月一日以後に終了する事業年度又は地方税法等の一部を改正する法律(昭和四十二年法律第二十五号)第一条の規定による改正後の地方税法(以下「新法」という。)第五十三条第六項若しくは第三百二十一条の八第六項の期間に係る法人の都民税について適用し、同日前に終了した事業年度又は同項の期間に係る法人の都民税については、なお従前の例による。

8 The provisions of Articles 106 and 200 of the New Ordinance shall apply to the metropolitan inhabitant tax of corporations for business years ending on or after June 1, 1967 of the Partial Amendment of the Local Tax Act (Act No.25 of 1967), or for the period set forth in Article 53, paragraph (6) or Article 321-8, paragraph (6) of the revision pursuant to Article 1 of the Local Tax Act (hereinafter referred to as the "New Act"), and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for business years ending before the said date or for the period set forth in the said paragraph.

9 法人の昭和四十二年六月一日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第百四十五条第一項において準用する場合を含む。))の申告書に係るものに

限る。)の提出期限が同日前である場合には、前項の規定にかかわらず、その法人の当該申告書に係る都民税として納付した、又は納付すべきであつた都民税については、なお従前の例による。

(9) Where the due date of filing of a return form set forth in Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act for a business year ending on or after June 1, 1967 of a corporation is prior to the said date, notwithstanding the provision of the preceding paragraph, the provisions then in force shall remain applicable to the metropolitan inhabitant tax paid or payable by the corporation as metropolitan inhabitant tax for the said return form (limited to those pertaining to a return under Article 71, paragraph (1) of the Corporation Tax Act (Act No. 34 of 1965) (including the cases where it is applied mutatis mutandis pursuant to Article 145, paragraph (1) of the said Act)).

10 この条例による改正前の東京都都税条例の規定に基づいて課し、又は課すべきであつた都税については、なお従前の例による。

(10) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

11 この条例の施行前にした違反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。

(11) With regard to the application of penalties for violations committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

附 則(昭和四三年条例第四八号)

Supplementary Provisions (Ordinance No. 48 of 1968)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)別表第一は、昭和四十三年度分の個人の都民税から適用し、昭和四十二年度分までの個人の都民税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), Appended Table 1 shall apply mutatis mutandis to the metropolitan inhabitant tax for individuals for the FY 1968, and with regard to the metropolitan inhabitant tax for individuals for the FY 1967 and before, the provisions then in force shall remain applicable.

3 新条例別表第二は、昭和四十三年四月一日以後に支払われる新条例第二十四条の七の二に規定する退職手当等に係る新条例第二十四条の七の五の規定によつて徴収する税額(以下この項において「特別徴収税額」という。)又は同日以後に確定する新条例第二十四条の七の六の規定によつて徴収する税額(以下この項において「普通徴収税額」とい

う。)の算定について適用し、同日前に支払われた当該退職手当等に係る特別徴収税額又は同日前に確定した普通徴収税額については、なお従前の例による。

- 3 Appended Table 2 of the New Ordinance shall apply to the calculation of the amount of tax to be collected pursuant to the provision of Article 24-7-5 of the New Ordinance with respect to the retirement allowance, etc. (hereinafter in this paragraph referred to as "special collection tax amount") prescribed in Article 24-7-2 of the New Ordinance paid on and after April 1, 1968, and the same shall apply to the calculation of the amount of tax to be collected pursuant to the provision of Article 24-7-6 of the New Ordinance (hereinafter referred to in this paragraph as the "ordinary tax collection amount"), and the provisions then in force shall remain applicable to the special tax collection amount pertaining to the said retirement allowance paid before the said date or the ordinary tax collection amount fixed before the said date.

附 則(昭和四三年条例第六〇号)

Supplementary Provisions (Ordinance No. 60 of 1968)

- 1 この条例は、公布の日から施行する。ただし、第三条第二項、第四条の三(見出しを含む。)、第六条第一項、第九条(見出しを含む。)、第十条、第十二条第一項、第十五条第二項、第十七条、第十八条第一項(同項第二号中「第六項」を「第五項」に改める部分を除く。)、第二十三条及び第百一条から第百三条までの改正規定は、昭和四十三年七月一日から施行する。
 - (1) This Ordinance shall be enforced as from the day of its promulgation. However, Article 3, paragraph (2), Article 4-3 (including the heading) Article 6, paragraph (1), Article 9 (including the heading), Article 10, Article 12, paragraph (1), Article 15, paragraph (2), Article 17, Article 18, paragraph (1) (excluding the part replacing "paragraph 6" with "paragraph 5" in item (ii) of the same paragraph), Article 23, and Articles 101 through 103 shall come into force as from July 1, 1968.
- 2 中小企業振興事業団法附則第十三条の規定による改正前の中小企業近代化資金等助成法第三条第一項第四号の事業協同組合等又は同項第五号の計画組合が、同項第四号又は第五号の規定に基づく資金の貸付けを受けて不動産を取得し、かつ、当該不動産の取得の日から五年以内に当該事業協同組合等又は計画組合の組合員又は所属員に当該不動産を譲り渡した場合において、当該事業協同組合等又は計画組合による当該不動産の取得に対して課する不動産取得税については、この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の四の五第一項の規定にかかわらず、なお従前の例による。
 - (2) A business cooperative, etc. under Article 3, paragraph (1), item (iv) or a planning partnership under Article 3, paragraph (1), item (v) of the Act on Funds, etc. for Modernization of Small and Medium-sized Enterprises prior to the amendment pursuant to Article 13 of the Supplementary Provisions of the Enterprise Promotion Corporation Act shall acquire real estate by receiving a

loan of funds pursuant to item (iv) or (v) of said paragraph, and shall be entitled to receive the loan of funds pursuant to item (v) of said paragraph, if the real estate is transferred to a member or members of the business cooperative, etc. or planning partnership within 5 years of the date of acquisition of the real estate; with respect to the real estate acquisition tax to be imposed on the acquisition of said real estate by said business cooperative, etc. or planning partnership, the provisions then in force shall remain applicable, notwithstanding the provisions of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") of Article 48-4-5, paragraph (1), the provisions then in force shall remain applicable.

- 3 新条例第八十三条の規定は、昭和四十三年度分の自動車税から適用する。この場合において、この条例の施行の日前に確定した昭和四十三年度分の自動車税について、同条第一項に規定する所有者(この条例による改正前の東京都都税条例(以下「旧条例」という。)第八十三条の規定の適用を受けるべき者を除く。)が、新条例第八十三条第二項に規定する申請書をこの条例の施行の日から一月以内に提出したときにおける同条第三項(第八十二条第四項を準用する部分を除く。)の規定の適用については、普通徴収に係るものにあつては、新条例第六十九条第一項に規定する第一期分の納期限までに、証紙徴収に係るものにあつては、法第百五十一条第四項の規定によつて税金を払い込むべき日から一月以内に提出されたものとみなす。

- (3) The provisions of Article 83 of the new Ordinance shall apply to the motor vehicle tax for FY 1968. In this case, with respect to the motor vehicle tax for FY 1968 that was finalized prior to the date of enforcement of this Ordinance, the owner stipulated in paragraph (1) of the same Article (the owner who was the owner of a vehicle tax under the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance", excluding those to whom the provisions of Article 83 shall apply) shall be deemed to be the owner of the vehicle tax under the Old Ordinance. Article 83, paragraph (3) of the New Ordinance (excluding the part applying mutatis mutandis to Article 82, paragraph (4)) in the case where an application prescribed in Article 83, paragraph (2) of the New Ordinance is submitted within 1 month from the date of enforcement of this Ordinance by a person. It shall be deemed to have been submitted by the due date of payment for the first term prescribed in Article 69, paragraph (1) of the New Ordinance in the case of those pertaining to ordinary collection, and within one month from the date on which the tax is to be paid pursuant to the provision of Article 151, paragraph (4) of the Act in the case of those pertaining to collection by stamps.

- 4 新条例第百八十八条の十二第一項の規定は、昭和四十三年度分の都市計画税から適用する。

- (4) The provision of Article 188-12, paragraph (1) of the New Ordinance shall apply to the city planning tax for the FY 1968.

- 5 旧条例の規定に基づいて課し、又は課すべきであつた都税については、なお従前の例による。

(5) With respect to metropolitan tax imposed or to be imposed pursuant to the provisions of the former ordinances, the provisions then in force shall remain applicable.

附 則(昭和四三年条例第八七号)

Supplementary Provisions (Ordinance No. 87 of 1968)

- 1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第八十三条の規定は、昭和四十三年度分の自動車税から適用する。この場合において、この条例の施行の日前に確定した昭和四十三年度分の自動車税について、同条第一項に規定する者(この条例による改正前の東京都都税条例(以下「旧条例」という。)第八十三条の規定の適用を受けるべき者を除く。)が同条第二項に規定する申請書をこの条例の施行の日から一月以内に提出したときにおける同条第三項(第八十二条第四項を準用する部分を除く。)の規定の適用については、普通徴収に係るものにあつては、新条例第六十九条第一項に規定する第一期分の納期限までに、証紙徴収に係るものにあつては、法第一百五十一条第四項の規定によつて税金を払い込むべき日から一月以内に当該申請書が提出されたものとみなす。

(2) The Tokyo Metropolitan Government Ordinance on Metropolitan Tax as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 83 shall apply to the automobile tax for FY 1968. In this case, with regard to the application of the provision of Paragraph (3) of the same Article to the motor vehicle tax for FY 1968 which has been finalized prior to the date of enforcement of this Ordinance, when a person prescribed in Paragraph (1) of the same Article (excluding those to whom the provisions of Article 83 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall apply) submits an application prescribed in Paragraph (2) of the same Article within one month (excluding the part where Article 82, paragraph (4) is applied mutatis mutandis) from the date of enforcement of this Ordinance, in the case of those pertaining to ordinary collection, the application shall be deemed to have been submitted by the due date of payment for the first term prescribed in Article 69, paragraph (1) of the new Ordinance, and in the case of those pertaining to collection by stamps, within one month from the date the tax is to be paid pursuant to Article 151, paragraph (4) of the Act.

- 3 新条例第百三条の規定は、昭和四十三年七月一日以後の自動車の取得に係る自動車取得税から適用する。この場合において、この条例の施行の日前に確定した自動車取得税について、同条第一項に規定する納税者(旧条例第百三条の規定の適用を受けるべき者を除く。)が同条第二項に規定する申請書をこの条例の施行の日から一月以内に提出し

たときにおける同条同項の規定の適用については、新条例第百二条の四第一項の申告の際当該申請書が提出されたものとみなす。

- (3) The provisions of Article 103 of the New Ordinance shall apply to the automobile acquisition tax on the acquisition of automobiles on and after July 1, 1968. In this case, with respect to the application of the provision of the same paragraph of the same Article in the case where a taxpayer prescribed in paragraph (1) of the same Article (excluding those to whom the provisions of Article 103 of the former ordinance shall apply) submits a written application prescribed in paragraph (2) of the same Article within one month from the date of enforcement of this Ordinance with respect to the automobile acquisition tax that has been finalized before the date of enforcement of this Ordinance, such written application shall be deemed to have been submitted when filing a return under Paragraph 1 of Article 102-4 of the New Ordinance.

附 則(昭和四十四年条例第二一号)

Supplementary Provisions (Ordinance No. 21 of 1969)

- 1 この条例は、公布の日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例第六十七条の規定は、昭和四十三年度分の自動車税から適用する。
- (2) The provisions of Article 67 of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance shall apply to the automobile tax for the FY 1968.

附 則(昭和四十四年条例第七六号)

Supplementary Provisions (Ordinance No. 76 of 1969)

- 1 この条例は、公布の日から施行する。ただし、料理飲食等消費税に関する改正規定は、昭和四十四年十月一日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions concerning the consumption tax on food and beverages shall come into effect as from October 1, 1969.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第五十条第一項、第五十一条及び第五十四条の二第一項第五号の規定は、昭和四十四年十月一日以後における遊興、飲食及び宿泊並びにその他の利用行為(新条例第四十九条に規定するその他の利用行為をいう。)に対して課すべき料理飲食等消費税について適用し、同日前におけるこれらの行為に対して課する料理飲食等消費税については、なお従前の例による。
- (2) The Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 50, paragraph (1), Article 51, and Article 54-2, paragraph (1), item (v) shall apply to the consumption tax on entertainment, eating and drinking, lodging, and other utilization activities (meaning other utilization activities prescribed in Article 49 of the new Ordinance) imposed on and after October 1, 1969, the consumption tax

on food and beverages, the provisions then in force shall remain applicable.

- 3 新条例第六十七条第一項第一号の規定は、昭和四十四年度分の自動車税から適用し、昭和四十三年度分以前の自動車税については、なお従前の例による。
- (3) The provisions of Article 67, Paragraph (1), item (i) of the New Ordinance shall apply to the motor vehicle tax for the FY 1969, and the provisions then in force shall remain applicable to the motor vehicle tax for the FY 1968 and before.
- 4 四輪以上の小型自動車に属するもののうち、ロータリー・エンジンをとう載するものに対する昭和四十四年度分の自動車税については、この条例による改正前の東京都都税条例第六十七条第一項第一号の規定により賦課した自動車税は、新条例第六十七条第一項第一号の規定により賦課したものとする。
- (4) With respect to the motor vehicle for FY 1969 levied pursuant to Article 67, paragraph (1), item (i) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance on motor vehicles belonging to small motor vehicles with four or more wheels, which are equipped with rotary engines, the automobile tax levied pursuant to Article 67, paragraph (1), item (i) of the New Ordinance Article 67, paragraph (1), item (i) of the new ordinance.
- 5 この条例の施行前にした違反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。
- (5) With regard to the application of penalties for violations committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

附 則(昭和四十四年条例第一二六号)

Supplementary Provisions (Ordinance No. 126 of 1969)

- 1 この条例は、公布の日から施行する。ただし、第七十一条の三及び第七十二条の改正規定並びに附則第六項の規定は、道路運送車両法の一部を改正する法律(昭和四十四年法律第六十八号)附則第五条第三項の規定の施行の日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions of Article 71-3 and Article 72 and the provisions of paragraph (6) of the Supplementary Provisions shall come into force as from the day of enforcement of the provisions of Article 5, paragraph (3) of the Supplementary Provisions of the Act for Partial Amendment of the Road Transport Vehicle Act (Act No. 68 of 1969).
- 2 旧防災建築街区造成法(昭和三十六年法律第百十号)第四条の防災建築街区造成組合(以下本項及び次項において「組合」という。)が新築した住宅及び当該住宅に係る土地を当該住宅が新築された日から一年以内に当該組合から当該組合の組合員が取得した場合において、当該土地の取得に対する不動産取得税については、この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条第一項第三号の規定にかかわらず、なお従前の例による。
- (2) In the case where a residence newly constructed by a disaster prevention building district

development association (hereinafter in this paragraph and the next paragraph referred to as the "Partnership") under Article 4 of the former Disaster Prevention Building District Development Act (Act No.110 of 1961) and land pertaining to such residence are acquired by a partner of such association from such association within one year from the date such residence is newly constructed, the provisions then in force shall remain applicable with respect to the real estate acquisition tax on the acquisition of such land notwithstanding Article 48, paragraph (1), item (iii) of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance").

- 3 組合が旧防災建築街区造成法第九条第二項の規定に基づき防災建築物の敷地を取得し、又は防災建築物を新築した場合において、当該不動産の取得の日から敷地の取得にあつては二年、防災建築物の取得にあつては六月以内に当該組合の組合員に当該不動産を譲渡したときは、当該組合による当該不動産の取得に対する不動産取得税については、新条例第四十八条の四の四の規定にかかわらず、なお従前の例による。
- (3) In the event that a partnership acquires a site for a disaster-prevention building or constructs a new disaster-prevention building pursuant to Article 9, paragraph (2) of the former Disaster Prevention Building District Development Act, if such real estate is transferred to a partner of such partnership within two years in the case of the acquisition of the site and six months in the case of the acquisition of the disaster-prevention building from the date of such real estate acquisition, then Notwithstanding the provisions of Article 48-4-4 of the New Ordinance, the provisions then in force shall remain applicable to the real estate acquisition tax on the acquisition of said real estate by the said partnership.
- 4 新条例第百三十二条第三項の規定は、昭和四十五年度分の固定資産税に係る報奨金から適用する。
- (4) The provisions of Article 132, paragraph (3) of the New Ordinance shall apply to the incentive for fixed assets tax for the FY 1970.
- 5 この条例による改正前の東京都都税条例の規定に基づいて課し、又は課すべきであつた都税については、なお従前の例による。
- (5) With respect to the metropolitan tax imposed or to be imposed under the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.
- 6 新条例第七十二条の規定の施行前にした違反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。
- (6) With regard to the application of penal provisions to violations committed prior to the enforcement of Article 72 of the New Ordinance, the provisions then in force shall remain applicable.

附 則(昭和四五年条例第二四号)

Supplementary Provisions (Ordinance No. 24 of 1970)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和四五年条例第五二号)

Supplementary Provisions (Ordinance No. 52 of 1970)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百九十九条の規定は、昭和四十五年五月一日以後に終了する事業年度分の法人の都民税及び同日以後の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一分配により納付すべき法人税額に係る法人の都民税を含む。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provision of Article 199 shall apply to the metropolitan inhabitant tax of corporations for the business year ending on or after May 1, 1970 (including the metropolitan inhabitant of corporation tax with respect to the amount of corporation tax for the business year in liquidation of a corporation subject to corporation tax on liquidation income and the amount of corporation tax to be paid by reason of partial distribution of residual property. The same shall apply hereinafter in this paragraph) and the metropolitan inhabitant tax of corporations on the amount of corporation tax on liquidation income from dissolution or merger on or before such date, and the provisions then in force shall remain applicable.

3 新条例別表第二は、この条例の施行の日以後に支払われる新条例第二十四条の七の二に規定する退職手当等に係る新条例第二十四条の七の五の規定によつて徴収する税額(以下この項において「特別徴収税額」という。)又は同日以後に確定する新条例第二十四条の七の六の規定によつて徴収する税額(以下この項において「普通徴収税額」という。)の算定について適用し、同日前に支払われた当該退職手当等に係る特別徴収税額又は同日前に確定した普通徴収税額の算定については、なお従前の例による。

(3) Appended Table 2 of the New Ordinance shall apply to the calculation of the amount of tax to be collected pursuant to the provision of Article 24-7-5 of the New Ordinance or the amount of tax to be collected pursuant to the provision of Article 24-7-6 of the New Ordinance to be fixed on and after the effective date of this Ordinance (hereinafter in this paragraph referred to as "ordinary tax amount") with respect to the retirement allowance, etc. prescribed in Article 24-7-2 of the New Ordinance (hereinafter in this paragraph referred to as "ordinary tax amount") paid on and after the effective date of this Ordinance.

附 則(昭和四五年条例第九五号)

Supplementary Provisions (Ordinance No. 95 of 1970)

- 1 この条例は、公布の日から施行する。
(1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百三条の二第三項の規定は、昭和四十五年七月末日までに新条例第百三条の九の規定により申告納付すべき軽油引取税から適用し、同年六月末日までに申告納付すべき軽油引取税については、なお従前の例による。
(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"). The provision of Article 103-2 paragraph (3) of the New Ordinance shall apply to the Gas Oil Delivery Tax to be declared and paid by the last day of July 1970 pursuant to the provision of Article 103-9 of the New Ordinance, and the provisions then in force shall remain applicable to the Gas Oil Delivery Tax to be declared and paid by the last day of June 1970.
- 3 この条例の施行前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。
(3) With regard to the application of penal provisions to acts committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

附 則(昭和四六年条例第六四号)

Supplementary Provisions (Ordinance No. 64 of 1971)

- 1 この条例は、公布の日から施行する。
(1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、昭和四十六年度分の個人の都民税から適用し、昭和四十五年度分までの個人の都民税については、なお従前の例による。
(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the part of the provisions of the preceding paragraph shall apply to the individual inhabitant tax for the FY 1972, and to the individual inhabitant tax for before FY 1971 and then in force shall remain applicable.
- 3 新条例第百八十八条の二及び第百八十八条の四の規定は、この条例の施行の日以後における入湯に対して課すべき入湯税について適用し、同日前における入湯に対して課する入湯税については、なお従前の例による。
(3) The provisions of Article 188-2 and Article 188-4 of the New Ordinance shall apply to the bath tax to be imposed on baths after the date of enforcement of this Ordinance, and the provisions then in force shall remain applicable to the bath tax to be imposed on baths before the date of enforcement.

附 則(昭和四六年条例第七三号)

Supplementary Provisions (Ordinance No. 73 of 1971)

- 1 この条例は、公布の日から施行する。ただし、料理飲食等消費税に関する改正規定は、昭和四十六年十月一日から、第百八十八条の十二(課税区域に関する部分に限る。)の改正規定は、昭和四十七年一月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the revised provisions concerning the consumption tax on food and beverages shall come into effect as from October 1, 1971, and the revised provision of Article 188-12 (limited to the portion relating to the taxable area) shall come into effect as from January 1, 1972.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の四の六の規定は、地方税法の一部を改正する法律(昭和四十六年法律第十一号)の施行の日(以下「法施行日」という。)以後の不動産の取得に対して課すべき不動産取得税から適用する。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provision of Article 48-4-6 shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement (hereinafter referred to as the "Date of Enforcement of the Act") of the Act to Partial Amendment of the Local Tax Act (Act No.11 of 1971).
- 3 新条例第五十条第一項の規定は、昭和四十六年十月一日以後における飲食に対して課すべき料理飲食等消費税について適用し、同日前における飲食に対して課する料理飲食等消費税については、なお従前の例による。

(3) The provisions of Article 50, paragraph (1) of the New Ordinance shall apply to the consumption tax on food and beverages to be imposed on and after October 1, 1971, and the provisions then in force shall remain applicable to the consumption tax on food and beverages to be imposed on food and beverages before that date.
- 4 昭和四十六年十月一日から同年同月十日までの間において、地方税法施行令(昭和二十五年政令第二百四十五号)第四十二条の四第一項に規定する旅館の指定を受けようとする特別徴収義務者は、新条例第五十四条の二第一項の規定にかかわらず、昭和四十六年十月一日から同年同月五日までに新条例同条同項に規定する申請書を知事に提出しなければならない。

(4) Notwithstanding the provision of Article 54-2, paragraph (1) of the New Ordinance, a person liable for special collection who intends to receive designation as an inn prescribed in Article 42-4, paragraph (1) of the Order for Enforcement of Local Tax Act (Cabinet Order No. 245 of 1950) during the period from October 1, 1971, to October 10 of the same year shall submit a written application prescribed in the same paragraph of the New Ordinance to the Governor by October 1, 1971, to October 5 of the same year.
- 5 新条例第九十七条の規定は、法施行日以後に狩猟免許を受ける者に対して課すべき狩

猟免許税について適用し、同日前に狩猟免許を受けた者に対して課する狩猟免許税については、なお従前の例による。

(5) The provisions of Article 97 of the New Ordinance shall apply to the hunting license tax to be imposed on persons who obtain a hunting license on and after the date of enforcement of the Act, and the provisions then in force shall remain applicable to the hunting license tax to be imposed on persons who obtained a hunting license prior to the said date.

6 新条例第百三条の十九の規定は、法施行日以後に狩猟免許を受ける者に対して課すべき入猟税について適用し、同日前に狩猟免許を受けた者に対して課する入猟税については、なお従前の例による。

(6) The provisions of Article 103-19 of the New Ordinance shall apply to the hunting tax to be imposed on those who obtain a hunting license on and after the date of enforcement of the Act, and the provisions then in force shall remain applicable to the hunting tax to be imposed on those who obtained a hunting license prior to the said date.

7 新条例第百八十八条の十二(課税区域に関する部分に限る。)の規定は、昭和四十七年度分の都市計画税から適用し、昭和四十六年度分までの都市計画税については、なお従前の例による。

7 The provision of Article 188-12(limited to the portion relating to the taxable area) of the New Ordinance shall apply to the city planning tax for the FY 1972, and the provisions then in force shall remain applicable to the city planning tax for the FY 1971 and before.

附 則(昭和四十六年条例第一〇三号)抄

Supplementary Provisions (Ordinance No. 103 of 1971) Extract

(施行期日)

(Effective date)

1 この条例は、東京都規則で定める日から施行する。ただし、第二条中商品切手発行税に係る改正規定は昭和四十六年十二月一日から、附則に一項を加える規定は公布の日から施行する。

(1) This Tokyo Metropolitan Government Ordinance shall be enforced as from the day of its promulgation. However, the amended provision in Article 2 pertaining to the commodity check issuance tax shall come into effect as from December 1, 1971, and the provision adding a paragraph to the Supplementary Provisions shall come into effect as from the date of promulgation.

(昭和四十六年規則第一九五号で昭和四十六年一二月一日から施行)

(Regulation No. 195 of 1971, effective as of December 1, 1971)

(東京都都税条例の一部改正に伴う経過措置)

(Transitional measures due to partial revision of the Tokyo Metropolitan Tax Ordinance)

3 この条例の施行の際、第二条の規定による改正前の東京都都税条例の規定により地方

事務所長がした都税に係る賦課徴収に関する処分で現にその効力を有するものは、第二条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定により、当該所管の都税事務所長のした処分とみなす。

- (3) Upon the enforcement of this Ordinance, any disposition concerning levy and collection pertaining to metropolitan tax made by the head of a regional office pursuant to the provisions of the Tokyo Metropolitan Tax Ordinance prior to the amendment pursuant to Article 2, which is actually in force, shall be deemed to be a disposition made by the head of the metropolitan tax office under whose jurisdiction the relevant tax is levied pursuant to the provisions of the Tokyo Metropolitan Tax Ordinance after the amendment (hereinafter referred to as the "New Ordinance") pursuant to Article 2.
- 4 新条例第百七十六条の規定は、昭和四十六年十二月一日以後の発行に対して課すべき商品切手発行税について適用し、同日前の発行に対して課する商品切手発行税については、なお従前の例による。
- 4 The provisions of Article 176 of the New Ordinance shall apply to the stamp issue tax to be imposed on stamps issued on and after December 1, 1971, and the provisions then in force shall remain applicable to the stamp issue tax to be imposed on stamps issued prior to the said date.
- 5 新条例附則第二十一項の規定は、昭和四十五年一月二日以後に建築された防災建築物について、昭和四十六年度分の固定資産税から適用する。
- (5) The provisions of paragraph (21) of the Supplementary Provisions of the New Ordinance shall apply to disaster-prevention buildings constructed on or after January 2, 1970, from the fiscal year 1971 for fixed assets tax purposes.
- 6 新条例附則第二十一項の規定は、昭和四十五年一月一日以前に建築された防災建築物についても適用する。この場合においては、同項の規定中「当該防災建築物に対して新たに固定資産税が課されることとなつた年度」とあるのは「昭和四十六年度」とする。
- (6) The provisions of paragraph 21 of the Supplementary Provisions of the New Ordinance shall also apply to disaster-prevention buildings constructed before January 1, 1970. In this case, the term "the fiscal year in which fixed assets tax is newly imposed on said disaster-prevention building" in the provision of the same paragraph shall be deemed to be replaced with "fiscal year 1971.

附 則(昭和四七年条例第六五号)

Supplementary Provisions (Ordinance No. 65 of 1972)

- 1 この条例は、公布の日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例第六十七条の規定は、昭和四十七年度分の自動車税から適用し、昭和四十六年度分までの自動車税については、なお従前の例による。

- (2) The provisions of Article 67 of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance shall apply to the automobile tax for the FY 1972, and the provisions then in force shall remain applicable to the automobile tax for the FY1971 and before.

附 則(昭和四七年条例第八四号)

Supplementary Provisions (Ordinance No. 84 of 1972)

- 1 この条例は、公布の日から施行する。ただし、第四十八条の十五及び第四十八条の十七第二項の改正規定は、昭和四十七年八月一日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the provisions revising Article 48-15 and Article 48-17, paragraph (2) shall come into effect as from August 1, 1972.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第二十二項及び第二十三項の規定は、地方税法の一部を改正する法律(昭和四十七年法律第十一号)の施行の日以後の不動産の取得に対して課すべき不動産取得税から適用する。
- (2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of paragraphs (22) and (23) of the Supplementary Provisions shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of the Act to Amend the Local Tax Act (Act No. 11 of 1972).
- 3 新条例第四十八条の十五及び第四十八条の十七第二項の規定は、昭和四十七年八月一日以後における施設の利用に対して課すべき娯楽施設利用税について適用し、同日前における施設の利用に対して課する娯楽施設利用税については、なお従前の例による。
- (3) The provisions of Article 48-15 and Article 48-17, paragraph (2) of the New Ordinance shall apply to the entertainment facility use tax to be imposed on the use of facilities on and after August 1, 1972, and the provisions then in force shall remain applicable to the entertainment facility use tax to be imposed on the use of facilities before the said date.
- 4 新条例第六十七条第四項及び第七十四条の規定は、昭和四十七年度分の自動車税から適用し、昭和四十六年度分までの自動車税については、なお従前の例による。
- (4) The provisions of Article 67, paragraph (4) and Article 74 of the New Ordinance shall apply to the motor vehicle tax for the FY 1972, and the provisions then in force shall remain applicable to the motor vehicle tax for the FY 1971 and before.

附 則(昭和四八年条例第五九号)

Supplementary Provisions (Ordinance No. 59 of 1973)

- 1 この条例は、公布の日から施行する。ただし、第四十八条の十七第二項の改正規定は、昭和四十八年六月一日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the provision to revise Article 48-17, paragraph (2) shall come into effect as from June 1, 1973.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百二十三条の規定は、昭和四十八年度分の固定資産税から適用し、昭和四十七年度分までの固定資産税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 123 shall apply to the fixed assets tax for the FY 1973 and the provisions then in force shall remain applicable to the fixed assets tax for the FY 1972 and before.

- 3 新条例第四十八条の十七第二項の規定は、昭和四十八年六月一日以後におけるゴルフ場の利用に対して課すべき娯楽施設利用税について適用し、同日前におけるゴルフ場の利用に対して課する娯楽施設利用税については、なお従前の例による。

(3) The provision of Article 48-17, paragraph (2) of the New Ordinance shall apply to the recreational facility use tax to be imposed on the use of golf courses on and after June 1, 1973, and the provisions then in force shall remain applicable to the entertainment facility use tax to be imposed on the use of golf courses before the said date.

附 則(昭和四十八年条例第六四号)

Supplementary Provisions (Ordinance No. 64 of 1973)

改正 昭和四十九年六月一七日条例第五九号

Amendment: Ordinance No. 59 of June 17, 1974

- 1 この条例は、公布の日から施行する。ただし、特別土地保有税に関する改正規定は昭和四十八年七月一日から、第五十条第一項、第百二条第三項及び第百二条の四第一項の改正規定は同年十月一日から、第六十九条第一項並びに第七十一条の三第二項及び第三項の改正規定は昭和四十九年四月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the provisions for revision concerning the special land holding tax shall come into effect as from July 1, 1973, the provisions for revision of Article 50, paragraph (1), Article 102, paragraph (3) and Article 102-4, paragraph (1) shall come into effect as from October 1 of the same year, and the provisions for revision of Article 69, paragraph (1) and Article 71-3, paragraphs (2) and (3) shall come into effect as from April 1, 1974.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、地方税法の一部を改正する法律(昭和四十八年法律第二十三号)の施行の日(以下「法施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after

the date of enforcement of the Act to Partial Amendment of the Local Tax Act (Act No.23 of 1973), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the date of enforcement (hereinafter referred to as the "Date of Enforcement of the Act").

- 3 新条例第五十条第一項の規定は、昭和四十八年十月一日以後における飲食に対して課すべき料理飲食等消費税について適用し、同日前における飲食に対して課する料理飲食等消費税については、なお従前の例による。

(3) The provisions of Article 50, paragraph (1) of the New Ordinance shall apply to the consumption tax on food and beverages to be imposed on and after October 1, 1973, and the provisions then in force shall remain applicable to the consumption tax on food and beverages to be imposed on food and beverages before that date.

- 4 新条例第六十九条第一項並びに第七十一条の三第二項及び第三項の規定は、昭和四十九年度分の自動車税から適用し、昭和四十八年度分までの自動車税については、なお従前の例による。

(4) The provisions of Article 69, paragraph (1) and Article 71-3, paragraphs (2) and (3) of the New Ordinance shall apply to the motor vehicle tax for FY 1974, and the provisions then in force shall remain applicable to the motor vehicle for FY 1973 and before.

- 5 新条例第百二条第三項及び第百二条の四第一項の規定は、昭和四十八年十月一日以後の軽自動車の取得に対して課すべき自動車取得税から適用する。

(5) The provisions of Article 102, paragraph (3) and Article 102-4, paragraph (1) of the New Ordinance shall apply to the automobile acquisition tax to be imposed on the acquisition of light motor vehicles on and after October 1, 1973.

- 6 新条例附則第二十六項及び附則第二十七項の規定は、法施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、同日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(6) The provisions of paragraph (26) and paragraph (27) of the Supplementary Provisions of the New Ordinance shall apply to the automobile acquisition tax to be imposed on the acquisition of automobiles on and after the effective date of the Act, and the provisions then in force shall remain applicable to the automobile acquisition tax to be imposed on the acquisition of automobiles before the effective date.

- 7 別段の定めがあるものを除き、新条例の規定中固定資産税に関する部分は、昭和四十八年度分の固定資産税から適用し、昭和四十七年度分までの固定資産税については、なお従前の例による。

(7) Except as otherwise provided, the part of the New Ordinance concerning fixed assets tax shall apply from the fixed assets tax for the FY 1973, and the provisions then in force shall remain applicable to the fixed assets tax for the FY 1972 and before.

- 8 新条例第百三十六条の二の規定は、昭和四十九年度分の固定資産税から適用する。
- (8) The provisions of Article 136-2 of the New Ordinance shall apply from the fixed assets tax for the FY 1974.
- 9 昭和四十八年十二月三十一日までに知事に提出された新条例第百三十六条の二第一項の住宅用地の認定に必要な事項を記載した届出書については、同項本文の規定により提出された昭和四十九年度分の申告書とみなす。
- (9) With regard to a notification form stating the matters necessary for the residential district certification set forth in Article 136-2, paragraph (1) of the New Ordinance submitted to the Governor by December 31, 1973, it shall be deemed to be a declaration form for the fiscal year 1974 submitted pursuant to the provision of the main clause of the same paragraph.
- 10 新条例の規定中特別土地保有税に関する部分は、土地に対して課する特別土地保有税にあつては昭和四十九年度分から適用し、土地の取得に対して課する特別土地保有税にあつては昭和四十八年七月一日以後の土地の取得について適用する。
- (10) The part of the new ordinance concerning the special land possession tax shall apply from the FY 1974 in the case of the special land possession tax to be imposed on land, and shall apply to the acquisition of land on and after July 1, 1973 in the case of the special land holding tax to be imposed on land acquisition.
- 11 新条例第百五十条第一項第二号の規定により昭和四十九年二月末日までに申告納付すべき土地の取得に対して課する特別土地保有税については、新条例第百四十七条及び第百五十条第一項第二号中「一月一日前一年以内」とあるのは、「昭和四十八年七月一日から同年十二月三十一日までの間」とする。
- (11) With respect to the special land holding tax to be imposed on the acquisition of land to be declared and paid by the last day of February 1974 pursuant to the provision of Article 150, paragraph (1), item (ii) of the New Ordinance, "within one year before January 1" in Article 147 and Article 150, paragraph (1), item (ii) of the New Ordinance shall be read as "from July 1, 1973 to December 31 of the same year".
- 12 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。
- (12) The provisions concerning penalties in the New Ordinance shall apply to violations committed after the enforcement of this ordinance, and the provisions then in force shall remain applicable to violations committed prior to the enforcement of this ordinance.

(昭四九条例五九・旧第十三項繰上)

(Ordinance No. 59 of 1974, former paragraph (13) carried forward)

附 則(昭和四八年条例第一二二号)

Supplementary Provisions (Ordinance No.122 of 1973)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和四十九年条例第一七号)

Supplementary Provisions (Ordinance No. 17 of 1974)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例第二十七条及び第二十七条の二の規定は、昭和四十九年四月一日以後に開始する事業年度の各事業年度分の法人の事業税及び同日以後の解散又は合併による清算所得に対する法人の事業税(清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。以下同じ。)から適用し、同日前に開始した事業年度の各事業年度分の法人の事業税及び同日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。

2 The provisions of Articles 27 and 27-2 of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the enterprise tax of corporations for each business year beginning on or after April 1, 1974, and to the enterprise tax of corporations on liquidation income from dissolution or merger on and after the same date, and the provisions then in force shall remain applicable to the business tax of corporations (including the business tax of corporation for the business year in liquidation and the business tax of corporation to be paid by partial distribution of the residual assets. The same shall apply hereinafter.) for each business year beginning before the same date and the enterprise tax of corporations on liquidation income from dissolution or merger before the same date.

附 則(昭和四十九年条例第五八号)

Supplementary Provisions (Ordinance No. 58 of 1974)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十七条第一項第二号の規定は、昭和四十九年五月一日以後に終了する事業年度分の法人の事業税及び同日以後の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。以下この項において同じ。))について適用し、同日前に終了した事業年度分の法人の事業税及び同日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。この場合において、同日から昭和五十年四月三十日までの間に終了する事業年度分の法人の事業税に係るこれらの規定の適用については、新条例第二十七条第一項第二号の規定中「三百五十万円」とあるのは「三百万円」と、「七百万円」とあるのは「六百万円」とする。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Articles 27 and 27-2 shall

apply to the business tax of corporations for each business year beginning on or after May 1, 1974, and to the business tax of corporations on liquidation income from dissolution or merger on and after the same date, and the provisions then in force shall remain applicable to the business tax of corporations (including the business tax of corporation for the business year in liquidation and the business tax of corporation to be paid by partial distribution of the residual assets. The same shall apply hereinafter.) for each business year beginning before the same date and the enterprise tax of corporations on liquidation income from dissolution or merger before the same date. In this case, with regard to the application of these provisions to the enterprise tax of a corporation for the business year ending during the period from the said date to April 30, 1975, the term "three million five hundred thousand yen" in Article 27, paragraph (1), item (ii) of the New Ordinance shall be deemed to be replaced with "3 million yen" and the term "7 million yen" with "6 million yen.

- 3 新条例附則第二十六項及び第二十七項の規定は、昭和四十九年四月一日以後の自動車の取得に対して課する自動車取得税について適用し、同日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(3) The provisions of Paragraphs 26 and 27 of the Supplementary Provisions of the New Ordinance shall apply to the automobile acquisition tax to be imposed on the acquisition of automobiles on and after April 1, 1974, and the provisions then in force shall remain applicable to the automobile acquisition tax to be imposed on the acquisition of automobiles before the same date.

- 4 新条例第百七条及び第百九十九条の規定は、昭和四十九年五月一日以後に終了する事業年度分の法人の都民税及び同日以後の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部分配により納付すべき法人税額に係る法人の都民税を含む。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税については、なお従前の例による。

4 The provisions of Articles 107 and 199 of the New Ordinance shall apply to the metropolitan inhabitant tax of corporations for business years ending on or after May 1, 1974 (including the business tax of corporation for the business year in liquidation and the business tax of corporation to be paid by partial distribution of the residual assets. The same shall apply hereinafter.) and the metropolitan inhabitant tax of corporations on the amount of corporation tax on liquidation income from dissolution or merger on and after the said date, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for business years ending before the said date and the metropolitan inhabitant tax of corporations on the amount of corporation tax on liquidation income from dissolution or merger before the said date.

附 則(昭和四十九年条例第五九号)

Supplementary Provisions (Ordinance No. 59 of 1974)

- 1 この条例は、公布の日から施行する。
 - (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第五条第二項及び第六項の規定は、市町村が徴収委任により収納した都税について昭和四十九年七月一日以後に払い込む都税から適用し、同日前に払い込んだ都税については、なお従前の例による。
 - (2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") the provisions of Article 5, paragraphs (2) and (6) shall apply to the metropolitan tax paid on and after July 1, 1974 with respect to the metropolitan tax collected by the municipalities under the delegation of collection, and the provisions then in force shall remain applicable to the metropolitan tax paid prior to such date.
- 3 新条例第二十四条の九及び第二十四条の十一第二号の規定は、特別区又は市町村が納付又は納入を受けた個人の都民税に係る徴収金について昭和四十九年七月一日以後に払い込む都民税に係る徴収金から適用し、同日前に払い込んだ都民税に係る徴収金については、なお従前の例による。
 - (3) The provisions of Article 24-9 and Article 24-11, item (ii) of the New Ordinance shall apply to the collection pertaining to the metropolitan inhabitant tax for individuals paid or delivered by the special ward or municipality on or after July 1, 1974, and the provisions then in force shall remain applicable to the collection pertaining to the metropolitan inhabitant tax paid before the said date.
- 4 新条例第八十二条及び第八十三条の規定は、昭和四十九年度分の自動車税から適用し、昭和四十八年度分までの自動車税については、なお従前の例による。
 - (4) The provisions of Articles 82 and 83 of the New Ordinance shall apply to the motor vehicle tax for fiscal 1974, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal 1973 and before.
- 5 新条例の規定中固定資産税に関する部分は、昭和四十九年度分の固定資産税から適用し、昭和四十八年度分までの固定資産税については、なお従前の例による。
 - (5) The part of the new ordinance concerning fixed assets tax shall apply to the fixed assets tax for the fiscal year 1974, and the provisions then in force shall remain applicable to the fixed assets tax for the fiscal year 1973 and before.
- 6 昭和四十九年度分の固定資産税に係る住宅用地の申告について、新条例第百三十六条の二に規定する者が同条に規定する申告書をこの条例の施行の日から一月以内に知事に提出したときにおける同条第一項又は第二項の規定の適用については、当該年度の初日の属する年の一月三十一日までに当該申告書が提出されたものとみなす。

- (6) With respect to the application of the provision of paragraph (1) or (2) of Article 136-2 of the new Ordinance to a residential fixed assets tax return for the fiscal year 1974, where a person prescribed in Article 136-2 of the New Ordinance has submitted a return form prescribed in the said Article to the governor within one month from the date of enforcement of this Ordinance, the said form shall be deemed to have been submitted by January 31 of the year containing the first day of the relevant fiscal year.
- 7 昭和四十九年一月一日現在における住宅用地に関して同年同月三十一日までに知事に提出された新条例第百三十六条の二の住宅用地の認定に必要な事項を記載した届出書については、同条の規定により提出された昭和四十九年度分の申告書とみなす。
- (7) With regard to a notification form stating the matters necessary for the residential district certification under Article 136-2 of the New Ordinance with regard to residential districts as of January 1, 1974 by March 31 of the same year that was submitted to the Governor by, it shall be deemed to be a declaration form for FY 1974 submitted pursuant to the provision of the same Article.
- 8 昭和四十九年六月三十日までに知事に提出された新条例第百三十六条の二の住宅用地の認定に必要な事項を記載した届出書については、同条の規定により提出された昭和五十年年度分の申告書とみなす。
- (8) A notification form stating the matters necessary for the residential land certification under Article 136-2 of the New Ordinance submitted to the Governor by June 30, 1974 shall be deemed to be a declaration form FY 1975 submitted pursuant to the provision of the same Article.
- 9 昭和四十九年度分の固定資産税に係る新築貸家住宅又は旧農地に係る申告について、新条例附則第十二項に規定する者が同項に規定する申告書をこの条例の施行の日から一月以内に知事に提出したときにおける同項の規定の適用については、当該年度の初日の属する年の一月三十一日までに当該申告書が提出されたものとみなす。
- (9) With respect to the application of the provision of paragraph (12) of the Supplementary Provisions of the New Ordinance in the case where a person prescribed in paragraph (12) of the Supplementary Provisions of the New Ordinance has submitted a return prescribed in the said paragraph to the Governor within one month from the date of enforcement of this Ordinance with respect to a return for newly constructed rental housing or former agricultural land for fixed assets tax for fiscal year 1974, the said return shall be deemed to have been submitted by January 31 of the year containing the first day of the relevant year.
- 10 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。
- 10 The provisions concerning penalties in the New Ordinance shall apply to violations committed after the enforcement of this ordinance, and with regard to the application of penalties to violations committed prior to the enforcement of this Ordinance, the provisions then in force

shall remain applicable.

- 11 東京都都税条例の一部を改正する条例(昭和四十八年東京都条例第六十四号)の一部を次のように改正する。

- 11 Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No. 64 of 1973) is amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(昭和五〇年条例第五〇号)抄

Supplementary Provisions (Ordinance No. 50 of 1975) Extract

- 1 この条例は、公布の日から施行する。

- (1) This Ordinance shall be enforced as from the day of its promulgation.

- 2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、この条例の施行の日(以下「施行日」という。)以後に終了する事業年度分の法人の事業税及び同日以後の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の事業税及び同日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by Article 1

(hereinafter referred to as the "New Ordinance") regarding business tax of corporations shall apply to business tax of corporations for business years ending on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date") and business tax of corporations on liquidation income from dissolution or merger on and after such date (including the business tax of corporation for the business year in liquidation and the business tax of corporation to be paid by partial distribution of the residual assets. The same shall apply hereinafter.), and the provisions then in force shall remain applicable to business tax of corporations for business years ending before such date and business tax of corporations on liquidation income from dissolution or merger before such date.

- 3 第一条の規定による改正前の東京都都税条例附則第二十七項の規定は、昭和四十九年九月三十日までの間に行われた自動車の取得については、なおその効力を有する。

- (3) The provisions of Paragraph (27) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the amendment pursuant to the provisions of Article 1 shall remain in force with respect to the acquisition of automobiles made during the period up to September 30, 1974.

- 4 新条例の規定中法人の都民税に関する部分は、施行日以後に終了する事業年度分の法人の都民税について適用し、同日前に終了した事業年度分の法人の都民税については、

なお従前の例による。

(4) The part of the New Ordinance concerning the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for the fiscal years ending on and after the effective date, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the fiscal years ending before the effective date.

5 新条例第百四十五条第五項の規定は、施行日以後において同項に規定する仮使用地の使用又は収益の開始があつた場合について適用する。

(5) The provisions of Article 145, paragraph (5) of the New Ordinance shall apply to cases where the use or income from the provisionally-used land prescribed in the said paragraph has commenced on or after the effective date.

6 新条例第百八十八条の四の規定は、施行日以後の入湯に対して課すべき入湯税について適用し、同日前の入湯に対して課する入湯税については、なお従前の例による。

(6) The provision of Article 188-4 of the New Ordinance shall apply to the bath tax to be imposed on baths after the effective date, and the provisions then in force shall remain applicable to the bath tax to be imposed on baths before the effective date.

附 則(昭和五〇年条例第五四号)

Supplementary Provisions (Ordinance No. 54 of 1975)

1 この条例は、昭和五十年十月一日から施行する。ただし、第八十二条第一項の改正規定は、公布の日から施行する。

(1) This Ordinance will come into effect on August 1, 1975. However, the amended provisions of Article 3, paragraph (1), item (ii) shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十七条及び第二十七条の二の規定は、昭和五十年十月一日以後に終了する事業年度分の法人の事業税及び同日以後の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の事業税及び同日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 27 and Article 27-2 shall apply to business taxes of corporations for business years ending on or after October 1, 1975 and business taxes of corporations on liquidation income from dissolution or merger on or after such date(including the business tax of corporation for the business year in liquidation and the business tax of corporation to be paid by partial distribution of the residual assets. The same shall apply hereinafter.), and the provisions then in force shall remain applicable to business taxes of corporations for business years ending before such date and business taxes of corporations on

liquidation income from dissolution or merger before such date.

- 3 新条例第五十条の規定は、昭和五十年十月一日以後における飲食に対して課すべき料理飲食等消費税について適用し、同日前における飲食に対して課する料理飲食等消費税については、なお従前の例による。

(3) The provisions of Article 50 of the New Ordinance shall apply to the consumption tax on food and beverages to be imposed on and after October 1, 1975, and the provisions then in force shall remain applicable to the consumption tax on food and beverages to be imposed on food and beverages before that date.

- 4 新条例第八十二条の規定は、昭和五十年度分の自動車税から適用する。この場合において、この条例の施行の日(第一項ただし書に規定する施行の日をいう。以下本項において同じ。)前に確定した昭和五十年度分の自動車税について、同条第一項の規定の適用を受けようとする者(この条例による改正前の東京都都税条例第八十二条の規定の適用を受けるべき者を除く。)が、新条例第八十二条第三項に規定する申請書をこの条例の施行の日から一月以内に提出したときにおける同条第二項の規定の適用については、同項に規定する期限内に当該申請書が提出されたものとみなす。

(4) The provisions of Article 82 of the new Ordinance shall apply to the automobile tax for fiscal 1975. In this case, when a person who intends to be subject (excluding those to whom the provisions of Article 82 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall apply) to the provisions of paragraph (1) of the same Article with respect to the motor vehicle tax for FY1975 that has been finalized prior to the date of enforcement of this Ordinance (the date of enforcement prescribed in the proviso of paragraph (1). The same shall apply hereinafter in this paragraph) submits a written application prescribed in Paragraph 3 of Article 82 of the new Ordinance within one month from the date of enforcement of this Ordinance, the application of paragraph (2) of the same Article shall be deemed to have been submitted within the time limit prescribed in the same paragraph.

- 5 新条例附則第三十一項(同条例附則第三十七項において準用する場合を含む。)の規定は、昭和五十年十月一日以後に終了する事業年度分の法人の都民税及び同日以後の解散による清算所得に対して課される法人の清算中の事業年度に係る法人の都民税について適用し、同日前に終了した事業年度分の法人の都民税及び同日前の解散による清算所得に対して課される法人の清算中の事業年度に係る法人の都民税については、なお従前の例による。

5 The provisions of paragraph (31) of the Supplementary Provisions of the New Ordinance (including the case where it is applied mutatis mutandis in paragraph 37 of the Supplementary Provisions of the same Ordinance) shall apply to the metropolitan inhabitant tax of corporations for business years ending on or after October 1, 1975 and the metropolitan inhabitant tax of corporations for business years in liquidation imposed on liquidation income of corporations on

and after the said date, and with respect to the metropolitan inhabitant tax of corporations for business years ending before the said date and the metropolitan inhabitant tax of corporations for business years in liquidation imposed on liquidation income of corporations before the said date, the provisions then in force shall remain applicable.

- 6 この条例の施行の日(第一項本文に規定する施行の日をいう。)から昭和五十一年五月三十一日までの間に、法人税法第七十一条第一項(同法第百四十五条において準用する場合を含む。)の規定によつて法人税に係る申告書を提出する法人で、新条例附則第三十一項の規定の適用を受けないものが、同条例第百十三条又は第二百一条の規定により申告書を提出し、当該申告書に係る都民税を納付する場合における法人税割の税率は、同条例附則第三十項の規定にかかわらず、特別区の存する区域において課する法人税割にあつては、百分の十七・三とし、市町村の存する区域において課する法人税割にあつては、百分の五・二とする。

- (6) Notwithstanding the provision of Article 113 or Article 201 of the Corporation Tax Act, a corporation that submits a return form for corporation tax pursuant to the provision of Article 71, paragraph (1) of the Corporation Tax Act (including the cases where it is applied mutatis mutandis under Article 145 of the same Act) during the period from the date of enforcement (this shall mean the date of enforcement prescribed in the main clause of paragraph (1)) of this Ordinance to May 31, 1976, and is not subject to the provision of paragraph (31) of the Supplementary Provisions of the New Ordinance, notwithstanding the provision of paragraph (30) of the Supplementary Provisions of the said Article, the tax rate for the corporate tax rate to be imposed in the district in which a special ward exists shall be 17.3/100, and that for the corporation levy to be imposed in the district in which a municipality exists shall be 5.2/100.

- 7 新条例の規定中事業に係る事業所税(新条例第百八十八条の十二第一項に規定する事業に係る事業所税をいう。以下この項において同じ。)に関する部分は、昭和五十年十月一日以後に終了する事業年度分の法人の事業及び同年以後の年分の個人の事業について適用する。この場合において、同日以後に最初に終了する事業年度分の法人の事業又は同年分の個人の事業に対して課する事業に係る事業所税については、新条例第百八十八条の十三第一項中「各号に掲げる事業所等」とあるのは「各号に掲げる事業所等(昭和五十年十月一日前に廃止された事業所等を除く。)」と、新条例第百八十八条の十七第三項中「各事業所等」とあるのは「各事業所等(昭和五十年十月一日前に廃止された事業所等を除く。)」とする。

- 7 The part of the provisions of the New Ordinance concerning the Establishment Tax (meaning the Establishment Tax pertaining to a business prescribed in Article 188-12, paragraph (1) of the New Ordinance. Hereinafter the same shall apply in this paragraph) shall apply to the businesses of corporations for the business year ending on or after October 1, 1975 and to the businesses of individuals for the year ending on or after the same date, the term "establishments, etc. listed in

each item" in Article 188-13, paragraph (1) of the New Ordinance shall be deemed to be replaced with "establishments, etc. listed in each item," and the term (excluding establishments, etc. abolished before October 1, 1975) "each (2) The term "each place of business, etc. (excluding establishments, etc. abolished before October 1, 1975)" in Article 188-17, paragraph (3) of the new Article shall be deemed to be replaced with "each place of business, etc.

- 8 次項及び第十項に規定するものを除き、新条例の規定中新増設に係る事業所税(新条例第百八十八条の十二第二項に規定する新增設に係る事業所税をいう。)に関する部分は、昭和五十年十月一日以後に行われる事業所用家屋の新築又は増築について適用する。

- 8 Except as provided in the following paragraph and paragraph (10), the portion of the provisions of the new ordinance that relates to the Establishment Tax (this refers to the business tax on new or additional business premises prescribed in Article 188-12, paragraph (2) of the New Ordinance) on new or additional buildings shall apply to new construction or additions to business office buildings made on or after October 1, 1975.

- 9 新条例第百八十八条の十二第二項及び第百八十八条の十五第三項後段の規定は、事業所用家屋につき増築があつた場合において、当該増築に係るこれらの規定に規定する前の新增築が昭和五十年十月一日以後に行われたものであるときについて適用する。

- (9) The provisions of Article 188-12, paragraph (2) and the second sentence of Article 188-15, paragraph (3) of the New Ordinance shall apply where there has been an addition to a house of business, and the new addition pertaining to said addition was made on or after October 1, 1975 before the provisions of these provisions.

- 10 新条例第百八十八条の十二第三項の規定は、昭和五十年十月一日以後に新築又は増築をされた家屋の全部又は一部につき同項に規定する譲渡又は用途の変更があつた場合について適用する。

- (10) The provision of Article 188-12, paragraph (3) of the New Ordinance shall apply to the case of transfer or change of use prescribed in Article 188-12, paragraph (3) of the New Ordinance with respect to all or part of a newly constructed or expanded house on or after October 1, 1975.

- 11 新条例第百八十八条の二十一第二項の規定は、昭和五十年十月一日現在において特別区の存する区域内で事業所用家屋の貸付けを行つている者についても適用する。この場合において、同項の規定中「事業所用家屋の貸付けを行う者」とあるのは「昭和五十年十月一日現在において、事業所用家屋の貸付けを行う者」と、「新たに貸付けを行うこととなつた事業所用家屋」とあるのは「当該事業所用家屋」と、「当該貸付けを行つた日」とあるのは「昭和五十年十月一日」とする。

- (11) The provision of Article 188-21, paragraph (2) of the New Ordinance shall also apply to a person who has leased a house for business use in the area where the special ward exists as of October 1, 1975. In this case, the term "a person who leases a house for business use" in the same

paragraph shall be deemed to be replaced with "a person who leases a house for business use as of October 1, 1975," the term "a newly leased house for business use" shall be deemed to be replaced with "said house for business use," and the term "the date said lease was made" shall be deemed to be replaced with "October 1, 1975.

附 則(昭和五十一年条例第五三号)

Supplementary Provisions (Ordinance No. 53 of 1976)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)は、昭和五十一年度分の個人の都民税から適用し、昭和五十一年度分までの個人の都民税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the individual metropolitan inhabitant tax for the fiscal year 1976 and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the fiscal year 1975 and before.

3 新条例の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

3 The part of the new ordinance concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date of this ordinance.

4 新条例第六十七条の規定は、昭和五十一年度分の自動車税から適用し、昭和五十一年度分までの自動車税については、なお従前の例による。

(4) The provisions of Article 67 of the new Ordinance shall apply to the motor vehicle tax for fiscal year 1976, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal year 1975 and before.

5 新条例第百三条の二及び第百三条の三に規定する場合のほか、次の各号に規定する場合には、当該各号に掲げる引渡し等に対し、当該引渡し等を新条例第百三条の二第一項の引取りと、当該各号に掲げる者を同項の引取りを行う者とみなし、当該引渡し等に係る軽油の数量(第三号の場合において、当該軽油が同条第二項の軽油であるときは、同項の軽油以外の炭化水素油の数量に相当する数量を控除した数量とし、第四号の場合には、当該免税証に記載された軽油の数量とする。)を課税標準として、当該各号に掲げる者に軽油引取税を課する。この場合における軽油引取税の税率は、新条例第百三条の四及び附則第三十九項の規定にかかわらず、一キロリットルにつき四千五百円とする。

- (4) In addition to the cases prescribed in Article 103-2 and Article 103-3 of the New Ordinance, in the cases prescribed in the following items, for the Delivery, etc. listed in the respective items, said Delivery, etc. shall be deemed to be a take-back under Article 103-2, paragraph (1) of the New Ordinance and the person listed in the respective items shall be deemed to be a person who takes the delivery under the same paragraph, and the quantity of gas oil pertaining to said Delivery, etc. (in the case of item 3 (ii) In the case of item (iv), it shall be the quantity of gas oil described on the tax exemption certificate, as the tax base, the Gas Oil Delivery Tax shall be imposed on the persons listed in each of the following items. In this case, notwithstanding the provisions of Article 103-4 of the New Ordinance and paragraph (39) of the Supplementary Provisions, the tax rate of the Gas Oil Delivery Tax shall be 4, (5) 500 yen per kiloliter.

一 施行日前において特約業者若しくは元売業者以外の者(以下この項において「販売業者等」という。)が特約業者若しくは元売業者から又は特約業者が他の特約業者から軽油の引取りを行い、施行日以後において特約業者又は元売業者の所有し、又は管理する貯蔵場又は取扱所(第三号において「貯蔵場等」という。)から当該軽油の引渡しを受け、又は移出をした場合における当該軽油の引渡し又は移出 当該販売業者等又は特約業者

(i) A person other than a special distributor or a prime vendor (hereinafter referred to as "distributor, etc." in this paragraph) shall, prior to the Date of Enforcement, be a seller, etc. (hereinafter referred to as "seller, etc." in this paragraph). takes delivery of gas oil from a distributor or a primary distributor or a distributor or transfers such gas oil from a storage or handling facility owned (referred to as "storage area, etc." in item (iii)) or controlled by the distributor or primary distributor on or after the effective date. The relevant distributor, etc. or special agent

二 施行日前において特約業者又は元売業者がこの条例による改正前の東京都都税条例の規定によつて軽油引取税を課され、又は課されるべきであつた軽油の譲渡を受け、施行日以後において当該譲渡を受けた軽油を譲渡した場合(前号に規定する場合を除く。)における当該軽油の譲渡 当該特約業者又は元売業者

(ii) Transfer of diesel oil in the case where the transferee or the original seller has received, prior to the enforcement date, the transfer of gas oil on which the Gas Oil Delivery Tax has been or should have been imposed pursuant to the provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance and has transferred such transferred gas oil after the enforcement date: said transferee or original seller

三 この条例の施行の際、特約業者又は元売業者以外の販売業者(以下「小売業者」という。)が、販売業者等の管理する貯蔵場等において軽油を所有し、又は特約業者、元売業者若しくは小売業者以外の者から軽油の保管を委託されている場合における当

該軽油の所有又は保管 当該小売業者

- (iii) Ownership or custody of gas oil in the case where a distributor other than a distributor or a primary distributor (hereinafter referred to as the "retailer") owns gas oil at a storage area, etc. managed by the distributor, etc. or is entrusted with custody of diesel oil by a person other than a distributor, a primary distributor, or a retailer at the time of enforcement of this Ordinance: said retailer

四 施行日前において免税軽油の使用者から免税証の提出を受けて免税軽油を引き渡した小売業者が、施行日に当該免税証を所持している場合における当該所持 当該小売業者

- (iv) In the case where a retailer who has received a tax exemption certificate from a user of tax-exempt gas oil and delivered the tax-exempt gas oil prior to the effective date and is in possession of said tax exemption certificate on the effective date: said retailer

- 6 前項第三号及び第四号の規定は、同一の小売業者について、同項第三号の所有又は保管に係る軽油の数量が同項第四号の免税証に記載された軽油の数量と合せて都内において一キロリットル未満である場合には適用しない。

- (6) The provisions of items (iii) and (iv) of the preceding paragraph shall not apply to the case where, with respect to the same retailer, the quantity of gas oil pertaining to possession or custody under item (iii) of the same paragraph is less than one kiloliter in Tokyo together with the quantity of gas oil described in the tax exemption certificate under item (iv) of the same paragraph.

- 7 附則第五項第二号から第四号までの場合における軽油引取税の徴収は、申告納付の方法によるものとし、これらの規定によつて軽油引取税を課される特約業者、元売業者又は小売業者は、昭和五十一年四月三十日(同項第二号の場合にあつては、特約業者又は元売業者が同項の譲渡をした日から起算して一月以内)までに、軽油引取税の課税標準量、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申告書を知事に提出し、かつ、その申告した税額を納付書によつて納付しなければならない。

- (7) Collection of the Gas Oil Delivery Tax in the case of items (ii) to (iv) of paragraph (5) of the Supplementary Provisions shall be made by the method of declaration and payment. The distributor, the original distributor, or the retailer shall submit a written report to the governor stating the tax base amount of the Gas Oil Delivery Tax, the amount of tax, and other matters that the governor deems necessary, and pay the reported tax amount in a payment slip by April 30, 1976 (or within 1 month from the date of transfer by the distributor or the original distributor, in the case of item (ii) of the same paragraph).

- 8 新条例第百六条及び第二百条の規定は、施行日以後に終了する事業年度又は地方税法等の一部を改正する法律(昭和五十一年法律第七号)第一条の規定による改正後の地方税法(以下「新法」という。)第五十三条第五項若しくは第三百二十一条の八第五項の期間

に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。

(8) The provisions of Articles 106 and 200 of the new Ordinance shall apply to the metropolitan inhabitant tax of corporations for the business year ending on or after the effective date or for the period set forth in Article 53 paragraph (5) or Article 321-8 paragraph (5) of the Local Tax Act after the revision (hereinafter referred to as the "New Act") pursuant to Article 1 of the Partial Amendment of the Local Tax Act (Act No.7 of 1975), and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the business year ending before the effective date or for the period set forth in these paragraphs.

9 法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第一百四十五条第一項において準用する場合を含む。))の申告書に係るものに限る。)の提出期限が施行日前である場合には、前項の規定にかかわらず、その法人の当該申告書に係る都民税として納付した、又は納付すべきであつた都民税については、なお従前の例による。

(9) Where the due date of submission of a return form set forth in Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act for a business year ending on or after the effective date of the Act by a corporation is prior to the effective date, notwithstanding the provision of the preceding paragraph, the provisions then in force shall remain applicable to the metropolitan inhabitant tax paid or payable by the corporation as metropolitan inhabitant tax for the said return form (limited to those pertaining to a return form set forth in Article 71, paragraph (1) (including the cases where it is applied mutatis mutandis under Article 145, paragraph (1) of the same Act) of the Corporation Tax Act (Act No.34 of 1965).

10 昭和五十一年度分の固定資産税に係る新築住宅等に係る申告について、新法附則第十六条第五項の規定の適用を受けるべき者が新条例附則第十一項に規定する申告書を施行日から一月以内に知事に提出したときにおける同項の規定の適用については、当該年度の初日の属する年の一月三十一日までに当該申告書が提出されたものとみなす。

(10) With respect to the application of the provision of Article 16, paragraph (5) of the Supplementary Provisions of the New Act to a person to whom the provision of paragraph (11) of the Supplementary Provisions of the New Ordinance shall apply with respect to a report pertaining to a newly built house, etc. for the fixed asset tax for fiscal year 1976, when such person has submitted a written report prescribed in paragraph (11) of the Supplementary Provisions of the New Act to the governor within one month from the effective date, such a report shall be deemed to be submitted by January 31 of the year containing the first day of the said year.

附 則(昭和五十一年条例第六九号)

Supplementary Provisions (Ordinance No. 69 of 1976)

- 1 この条例は、公布の日から施行する。
(1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十八条第一項第四号(法附則第十二条第一項に関する部分に限る。)及び第十八条第三項の規定は、昭和五十年一月一日以後の法附則第十二条第一項に規定する農地、採草放牧地及び準農地の取得に対して課する不動産取得税について適用する。
(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 18 paragraph (1) item (iv) (limited to the part concerning Article 12, paragraph (1) of the Supplementary Provisions of the Act) and Article 18 paragraph (3) shall apply to the real estate acquisition tax imposed on the acquisition of agricultural land, grass pasture land and quasi-farmland prescribed in Article 12 paragraph (1) of the Supplementary Provisions of the Act on and after January 1, 1975.
- 3 新条例第二十四条の十一の規定は、昭和五十一年度分の個人の都民税から適用し、昭和五十年度分までの個人の都民税については、なお従前の例による。
(3) The provision of Article 24-11 of the New Ordinance shall apply to the individual metropolitan inhabitant tax for the FY 1976, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1975 and before.
- 4 新条例第四十八条の四の二第一項の規定は、地方税法等の一部を改正する法律(昭和五十一年法律第七号)の施行の日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
(4) The provision of Article 48-4-2, paragraph (1) of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of the Act for Partial Amendment of the Local Tax Act (Act No. 7 of 1976), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.
- 5 新条例第四十八条の十七の規定は、昭和五十一年九月一日以後における施設の利用に対して課すべき娯楽施設利用税から適用し、同日前における施設の利用に対して課する娯楽施設利用税については、なお従前の例による。
(5) The provisions of Article 48-17 of the New Ordinance shall apply to the entertainment facility use tax to be imposed on the use of facilities on and after September 1, 1976, and the provisions then in force shall remain applicable to the entertainment facility use tax to be imposed on the use of facilities prior to the said date.
- 6 新条例の規定中自動車税に関する部分は、昭和五十一年度分の自動車税から適用し、昭和五十年度分までの自動車税については、なお従前の例による。

- (6) The part of the provisions of the new ordinance concerning the motor vehicle tax shall apply from the motor vehicle tax for FY 1976, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 1975 and before.
- 7 新条例第百五十四条の規定は、土地に対して課する特別土地保有税にあつては昭和五十一年度分から適用し、土地の取得に対して課する特別土地保有税にあつては昭和五十一年四月一日以後の土地の取得について適用する。
- (7) The provisions of Article 154 of the New Ordinance shall apply from the FY 1976 in the case of the special land possession tax to be imposed on land, and shall apply to the acquisition of land on and after April 1, 1976 in the case of the special land possession tax to be imposed on land acquisition.
- 8 昭和五十一年度分の土地に対して課する特別土地保有税に係る減免の申請について、新条例第百五十四条第三項に規定する者が同項に規定する申請書を昭和五十一年八月三十一日までに知事に提出した場合における同条第二項の規定の適用については、同年五月三十一日までに当該申請があつたものとみなす。
- (8) With regard to the application of the provision of Article 154, paragraph (2) of the New Ordinance to an application for reduction or exemption of special land possession tax imposed on land for the FY 1976, in the case where a person prescribed in Article 154, paragraph (3) of the New Ordinance has submitted a written application prescribed in the said paragraph to the Governor by August 31, 1976, the said application shall be deemed to have been filed by May 31 of the same year.
- 9 新条例第百八十八条の十九第一項及び第百八十八条の二十三第三項の規定は、昭和五十一年十月一日以後に終了する事業年度分の法人の事業及び同年以後の年分の個人の事業並びに同日以後に行われた事業所用家屋の新築又は増築について適用する。
- (9) The provisions of Article 188-19 paragraph (1) and Article 188-23 paragraph (3) of the New Ordinance shall apply to the businesses of corporations for business years ending on or after October 1, 1976, and to the businesses of individuals for the years after the same year, and to the new construction or expansion of a house for business office conducted on or after the same date.
- 10 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反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。
- (10) The provisions concerning penalties in the New Ordinance shall apply to violations committed after the enforcement of this ordinance, and with regard to the application of penalties to violations committed prior to the enforcement of this Ordinance, the provisions then in force shall remain applicable.

附 則(昭和五二年条例第四三号)

Supplementary Provisions (Ordinance No. 43 of 1977)

- 1 この条例は、公布の日から施行する。

- (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)第八十七条第一項及び新条例附則第十三項の規定は、昭和五十二年度分の鉱区税から適用し、昭和五十一年度分までの鉱区税については、なお従前の例による。
- (2) The provisions of paragraph (1) of Article 87 and paragraph (13) of the Supplementary Provisions of the New Ordinance of the Tokyo Metropolitan Ordinance Tax after the revision (hereinafter referred to as the "New Ordinance") pursuant to the provision of Article 1 shall apply to the mining lot tax for the FY 1977, and the provisions then in force shall remain applicable to the mine lot tax for the FY 1976 and before.
- 3 新条例第百六条及び第二百条の規定は、この条例の施行の日(以下「施行日」という。)以後に終了する事業年度又は地方税法の一部を改正する法律(昭和五十二年法律第六号)による改正後の地方税法(以下「新法」という。)第五十三条第五項若しくは第三百二十一条の八第五項の期間に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。
- 3 The provisions of Articles 106 and 200 of the new Ordinance shall apply to the metropolitan inhabitant tax of corporations for business years ending on or after the date of enforcement of this Ordinance or for the period set forth in Article 53 paragraph (5) or Article 321-8 paragraph (5) of the Local Tax Act as revised by Partial Amendment of the Local Tax Act (Act No.6 of 1977) (hereinafter referred to as the "New Act") , and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for business years ending before the effective date (hereinafter referred to as the "Effective Date") or for the period set forth in these paragraphs.
- 4 法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第一百四十五条第一項において準用する場合を含む。)の申告書に係るものに限る。)の提出期限が施行日前である場合には、前項の規定にかかわらず、その法人の当該申告書に係る都民税として納付した、又は納付すべきであつた都民税については、なお従前の例による。
- (4) Where the due date of filing of a return form set forth in Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act for a business year ending on or after the effective date of the Act by a corporation is prior to the effective date, notwithstanding the provision of the preceding paragraph, the provisions then in force shall remain applicable to the metropolitan inhabitant tax paid or payable by the corporation as metropolitan inhabitant tax for the said return form (limited to those pertaining to a return form set forth in Article 71, paragraph (1) (including cases where the provisions of Article 72, paragraph (1) of the same Act apply and where these provisions are applied mutatis mutandis under Article 145, paragraph (1) of the same Act) of the

Corporation Tax Act (Act No.34 of 1965)).

- 5 新条例第百八十八条の十二第二項及び第百八十八条の十三第三項の規定は、施行日以後に終了する事業年度分の法人の事業及び昭和五十二年以後の年分の個人の事業に対して課すべき事業に係る事業所税(新条例第百八十八条の十二第一項に規定する事業に係る事業所税をいう。以下本項において同じ。)並びに施行日以後に行われる事業所用家屋の新築又は増築に対して課すべき新增設に係る事業所税(新条例第百八十八条の十二第二項に規定する新增設に係る事業所税をいう。以下本項及び次項において同じ。)について適用し、施行日前に終了した事業年度分の法人の事業及び昭和五十二年前の年分の個人の事業に対して課する事業に係る事業所税並びに施行日前に行われた事業所用家屋の新築又は増築に対して課する新增設に係る事業所税については、なお従前の例による。

(5) The provisions of Article 188-12, paragraph (2) and Article 188-13, paragraph (3) of the New Ordinance shall apply mutatis mutandis to the business establishment tax (meaning the business establishment tax pertaining to a business prescribed in Article 188-12, paragraph (1) of the New Ordinance. Hereinafter the same shall apply in this paragraph) to be imposed on the businesses of corporations for business years ending on and after the effective date and on the businesses of individuals for the years after 1977, and to the new or additional establishment of a house for business premises to be built or extended on and after the effective date, with regard to the enterprise tax imposed on businesses of corporations for business years ended prior to the effective date and on individual businesses for the years prior to 1977, and the enterprise tax (this refers to the Establishment Tax on new or additional business facilities prescribed in Article 188-12, paragraph (2) of the New Ordinance. Hereinafter the same shall apply in this paragraph and the next paragraph) imposed on new construction or extension of a house for business tax carried out prior to the effective date, the provisions then in force shall remain applicable.
- 6 新条例第百八十八条の二十の二の規定は、施行日以後に担保の目的で家屋の全部又は一部を譲渡する場合における当該家屋の全部又は一部の譲渡による取得に対して課すべき新增設に係る事業所税について適用する。

(6) The provision of Article 188-20-2 of the New Ordinance shall apply to the Establishment Tax on the new establishment to be imposed on the acquisition by transfer of all or part of the house for the purpose of security after the effective date.
- 7 第一条の規定による改正前の東京都都税条例(次項において「旧条例」という。)附則第二十七項の規定は、施行日前に行われた自動車の取得に対して課する自動車取得税については、なおその効力を有する。

(7) The provisions of Paragraph 27 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance (referred to as the "former ordinance" in the following paragraph) prior to the amendment pursuant to the provisions of Article 1 shall remain in force with respect to the

automobile acquisition tax to be imposed on the acquisition of automobiles made prior to the effective date.

- 8 旧条例附則第三十八項の規定は、昭和五十一年度分の自動車税については、なおその効力を有する。

(8) The provisions of Paragraph (38) of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the motor vehicle tax for fiscal year 1976.

- 9 第二条の規定による改正後のアメリカ合衆国軍隊の構成員等の所有する自動車に対する自動車税の賦課徴収の特例に関する条例(次項において「新特例条例」という。)第一条の二の規定は、昭和五十二年度分の自動車税から適用し、昭和五十一年度分までの自動車税については、なお従前の例による。

(9) The Ordinance on Special Provisions for the Assessment and Collection of Motor Vehicle Tax on Motor Vehicles Owned by Members, etc. of the Armed Forces of the United States of America, as amended pursuant to the provisions of Article 2 (referred to as the "New Special Provisions Ordinance" in the following paragraph). Article 1-2 shall apply to the automobile tax for the FY 1977, and the provisions then in force shall remain applicable to the motor vehicle tax for the fiscal year up to and including the FY 1976.

- 10 昭和五十二年度分の自動車税に限り、新条例附則第三十八項に規定する自動車で新特例条例第一条の二の規定の適用を受けるものに対して課する自動車税の税率は、同条の規定にかかわらず、第二条の規定による改正前のアメリカ合衆国軍隊の構成員等の所有する自動車に対する自動車税の賦課徴収の特例に関する条例第一条の二に規定する税率とする。

(10) Notwithstanding the provisions of the same Article, the tax rate of the motor vehicle tax to be imposed on motor vehicles prescribed in Paragraph (38) of the Supplementary Provisions of the New Ordinance and subject to the provisions of Article 1-2 of the New Special Ordinance, only for the automobile tax for the fiscal year 1977, shall be the tax rate prescribed in Article 1-2 of the Ordinance on Special Provisions for the Imposition and Collection of Automobile Tax on motor vehicles owned by members, etc. of the United States armed forces before the revision pursuant to the provisions of Article 2.

附 則(昭和五二年条例第四八号)

Supplementary Provisions (Ordinance No. 48 of 1977)

- 1 この条例は、昭和五十二年六月一日から施行する。

(1) This Ordinance will come into effect on June 1, 1977.

- 2 この条例による改正後の東京都都税条例第四十八条の十七第二項及び第五項の規定は、昭和五十二年六月一日以後における施設の利用に対して課すべき娯楽施設利用税について適用し、同日前における施設の利用に対して課する娯楽施設利用税については、なお従前の例による。

(2) The provisions of Article 48-17, paragraphs (2) and (5) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the entertainment facility use tax to be imposed on the use of facilities on and after June 1, 1977, and the provisions then in force shall remain applicable to the entertainment facility use tax to be imposed on the use of facilities before the said date.

附 則(昭和五二年条例第七二号)

Supplementary Provisions (Ordinance No. 72 of 1977)

- 1 この条例は、公布の日から施行する。ただし、第五十条第一項の改正規定は昭和五十二年十月一日から、第百八十八条の二及び第百八十八条の四の改正規定は昭和五十三年一月一日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation. However, the provision to revise Article 50, paragraph (1) shall come into effect as from October 1, 1977, and the provisions to revise Article 188-2 and Article 188-4 shall come into effect as from January 1, 1978.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条第一項第三号の規定は、昭和五十二年四月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") the provision of Article 48, paragraph (1), item (iii) shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after April 1, 1977, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate prior to the said date.
- 3 新条例第五十条の規定は、昭和五十二年十月一日以後における飲食に対して課すべき料理飲食等消費税について適用し、同日前における飲食に対して課する料理飲食等消費税については、なお従前の例による。
- (3) The provisions of Article 50 of the New Ordinance shall apply to the consumption tax on food and beverages to be imposed on and after October 1, 1977, and the provisions then in force shall remain applicable to the consumption tax on food and beverages to be imposed on food and beverages before that date.
- 4 新条例第九十七条の規定は、昭和五十二年四月一日以後に狩猟免許を受ける者に対して課すべき狩猟免許税について適用し、同日前に狩猟免許を受けた者に対して課する狩猟免許税については、なお従前の例による。
- (4) The provisions of Article 97 of the new Ordinance shall apply to the hunting license tax to be imposed on persons who obtain a hunting license on and after April 1, 1977, and the provisions then in force shall remain applicable to the hunting license tax to be imposed on persons who

obtained a hunting license before that date.

- 5 新条例第百三条の十九の規定は、昭和五十二年四月一日以後に狩猟免許を受ける者に対して課すべき入猟税について適用し、同日前に狩猟免許を受けた者に対して課する入猟税については、なお従前の例による。

5 The provision of Article 103-19 of the New Ordinance shall apply to the hunting tax to be imposed on persons who obtain a hunting license on and after April 1, 1977, and the provisions then in force shall remain applicable to the hunting tax to be imposed on persons who obtained a hunting license before that date.

- 6 新条例第百八十八条の四の規定は、昭和五十三年一月一日以後における入湯に対して課すべき入湯税について適用し、同日前における入湯に対して課する入湯税については、なお従前の例による。

(6) The provision of Article 188-4 of the New Ordinance shall apply to the bath tax to be imposed on baths on and after January 1, 1978, and the provisions then in force shall remain applicable to the bath tax to be imposed on baths prior to the said date.

附 則(昭和五三年条例第四二号)

Supplementary Provisions (Ordinance No. 42 of 1978)

- 1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の四の二第一項の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") the provision of Article 48-4-2, paragraph (1) shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.

- 3 新条例第四十八条の四の六の規定は、昭和四十八年四月一日以後に行われた同条第一項に規定する土地の取得に係る不動産取得税について適用する。

(3) The provision of Article 48-4-6 of the New Ordinance shall apply to the real estate acquisition tax pertaining to the acquisition of land prescribed in paragraph (1) of the said Article made on and after April 1, 1973.

- 4 新条例第六十七条第一項第二号の規定は、昭和五十三年度分の自動車税から適用し、昭和五十二年度分までの自動車税については、なお従前の例による。

(4) The provisions of Article 67, Paragraph 1, Item 2 of the New Ordinance shall apply to the

automobile tax for fiscal 1978, and the provisions then in force shall remain applicable to the automobile tax for fiscal 1977 and before.

- 5 この条例による改正前の東京都都税条例附則第七条の規定は、昭和五十二年度分の自動車税については、なおその効力を有する。

(5) The provisions of Article 7 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the motor vehicle tax for the FY 1977.

- 6 新条例第百六条及び第二百条の規定は、施行日以後に終了する事業年度又は地方税法の一部を改正する法律(昭和五十三年法律第九号)による改正後の地方税法(以下「新法」という。)第五十三条第五項若しくは第三百二十一条の八第五項の期間に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。

(6) The provisions of Articles 106 and 200 of the new Ordinance shall apply to the metropolitan inhabitant tax of corporations for the business year ending on or after the effective date or for the period set forth in Article 53-5 or Article 321-8-5 of the Local Tax Act after the revision (hereinafter referred to as the "New Act") by the Act for Partial Amendment of the Local Tax Act (No.9 of 1978), and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the business year ending before the effective date or for the period set forth in these paragraphs.

- 7 法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第一百四十五条第一項において準用する場合を含む。)の申告書に係るものに限る。)の提出期限が施行日前である場合には、前項の規定にかかわらず、その法人の当該申告書に係る都民税として納付した、又は納付すべきであつた都民税については、なお従前の例による。

(7) Where the due date of filing of a return form set forth in Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act for a business year ending on or after the effective date of the Act by a corporation is prior to the effective date, notwithstanding the provision of the preceding paragraph, the provisions then in force shall remain applicable to the metropolitan inhabitant tax paid or payable by the corporation as metropolitan inhabitant tax for the said return form. (limited to those pertaining to corporate tax returns of the Corporation Tax Act (Act No.34 of 1965), Article 71, paragraph (1) (including cases where the provisions of Article 72, paragraph (1) of the same Act apply and where these provisions are applied mutatis mutandis under Article 145, paragraph (1) of the same Act))

- 8 新条例第百十八条第三項の規定は、昭和五十三年度分の固定資産税から適用し、昭和五十二年度分までの固定資産税については、なお従前の例による。

- (8) The provisions of Article 118, paragraph (3) of the New Ordinance shall apply to the fixed assets tax for fiscal 1978, and the provisions then in force shall remain applicable to the fixed assets tax for fiscal 1977 and before.
- 9 新条例第百四十五条第五項及び第六項の規定は、同条第五項に規定する従前の土地の取得が施行日以後においてされる場合又は同条第六項に規定する同項の契約の効力が発生した日として地方税法施行令第三十六条の二の四に規定する日(以下この項において「契約の効力発生日」という。)が施行日以後の日である場合について適用し、当該従前の土地の取得が施行日前においてされた場合又は当該契約の効力発生日が施行日前であつた場合については、なお従前の例による。
- (9) The provisions of Article 145, paragraphs (5) and (6) of the New Ordinance shall apply to the case where the acquisition of the previous land prescribed in paragraph (5) of the said Article is made on or after the effective date or the date prescribed in Article 36-2-4 of the Ordinance for Enforcement of the Local Tax Act as the date (hereinafter in this paragraph referred to as "effective date of the contract") when the contract prescribed in paragraph (6) of the said Article takes effect is on or after the effective date, and the provisions then in force shall remain applicable to the case where the acquisition of the previous land was made before the effective date or the contract concerned takes effect before the effective date.
- 10 新条例第百五十三条の二の規定(土地に対して課する特別土地保有税に関する部分に限る。)は、昭和五十三年度分の土地に対して課する特別土地保有税から適用する。
- (10) The provision of Article 153-2 of the New Ordinance (limited to the part related to the special land possession tax imposed on land) shall apply to the special land possession tax to be imposed on land for the FY 1978.
- 11 新条例第百五十三条の二の規定(土地の取得に対して課する特別土地保有税に関する部分に限る。)は、施行日以後の土地の取得に係る土地の取得に対して課する特別土地保有税について適用する。
- (11) The provisions of Article 153-2 of the New Ordinance (limited to the portion related to the special land possession tax imposed on the acquisition of land) shall apply to the special land possession tax to be imposed on land acquisition after the effective date.
- 12 新条例第百八十八条の二十七の規定は、昭和五十三年度分の都市計画税から適用し、昭和五十二年度分までの都市計画税については、なお従前の例による。
- (12) The provision of Article 188-27 of the new Ordinance shall apply to the city planning tax for the FY 1978, and the provisions then in force shall remain applicable to the city planning tax for the FY 1977 and before.

附 則(昭和五三年条例第九七号)

Supplementary Provisions (Ordinance No. 97 of 1978)

- 1 この条例は、昭和五十四年二月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1984.

2 この条例による改正後の東京都都税条例第百七十六条の規定は、昭和五十四年二月一日以後の商品切手の発行に対して課すべき商品切手発行税について適用し、同日前の商品切手の発行に対して課する商品切手発行税については、なお従前の例による。

(2) The provisions of Article 176 of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance shall apply to the stamp issue tax to be imposed on the issue of commodity stamps on and after February 1, 1979, and the provisions then in force shall remain applicable to the stamp issue tax to be imposed on the issue of commodity stamps before that date.

附 則(昭和五十四年条例第三〇号)

Supplementary Provisions(Ordinance No. 30 of 1979)

1 この条例は、昭和五十四年四月一日から施行する。ただし、狩猟免許税及び入猟税に関する改正規定は、昭和五十四年四月十六日から施行する。

(1) This Ordinance will come into effect on April 1, 1984. However, the revised provisions concerning hunting license tax and hunting entry tax shall come into effect as from April 16, 1979.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条第一項第三号及び第四号の規定は、昭和五十四年四月一日(以下「施行日」という。)以後の土地の取得に対して課すべき不動産取得税について適用し、施行日前の土地の取得に対して課する不動産取得税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 48, paragraph (1), items (iii) and (iv) shall apply to the real estate acquisition tax to be imposed on the acquisition of land on and after April 1, 1979(hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of land before the effective date.

3 新条例の規定中自動車税に関する部分は、昭和五十四年度分の自動車税から適用し、昭和五十三年度分までの自動車税については、なお従前の例による。

(3) The part of the provisions of the new ordinance concerning the automobile tax shall apply from the automobile tax for fiscal 1979, and the provisions then in force shall remain applicable to the automobile tax for fiscal 1978 and before.

4 新条例附則第九条第二項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(4) The provisions of Article 9, Paragraph 2 of the Supplementary Provisions of the New Ordinance shall apply to the automobile acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the

automobile acquisition tax to be imposed on the acquisition of automobiles before the effective date.

- 5 新条例第百五十二条の規定(土地に対して課する特別土地保有税に関する部分に限る。)は、昭和五十四年度分の土地に対して課する特別土地保有税から適用し、昭和五十三年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(5) The provisions of Article 152 of the New Ordinance (limited to the part related to the special land holding tax imposed on land) shall apply to the special land possession tax to be imposed on land for the FY 1979 and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land for the FY 1978 and before.

- 6 新条例第百五十二条の規定(土地の取得に対して課する特別土地保有税に関する部分に限る。)は、施行日以後の土地の取得に係る土地の取得に対して課する特別土地保有税について適用し、施行日前の土地の取得に係る土地の取得に対して課する特別土地保有税については、なお従前の例による。

(6) The provisions of Article 152 of the New Ordinance (limited to the portion related to the special land possession tax imposed on the acquisition of land) shall apply to the special land possession tax to be imposed on land acquisition on and after the effective date, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land acquisition before the effective date.

- 7 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反行為及びこの附則の規定によりなお従前の例によることとされる都税に係るこの条例の施行後にした違反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 penal provisions of the new ordinance shall apply to violations committed after the enforcement of this ordinance, and with respect to the application of penal provisions to violations committed prior to the enforcement of this ordinance and to violations committed after the enforcement of this ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the Supplementary Provisions, the provisions then in force shall remain applicable.

附 則(昭和五十四年条例第三一号)

Supplementary Provisions (Ordinance No. 31 of 1979)

- 1 この条例は、昭和五十四年六月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1984.

- 2 昭和五十四年六月一日(以下「施行日」という。)前に行われたこの条例による改正前の東京都都税条例(以下「旧条例」という。)第百三条の二第一項の軽油の引取り、同条第二項の軽油の販売、同条第三項の炭化水素油の消費若しくは旧条例第百三条の三各号

の軽油の消費若しくは譲渡に対して課する軽油引取税又は施行日前に軽油引取税の特別徴収義務者が旧条例第百三条の二第四項の規定に該当するに至った場合において課する軽油引取税の税率については、なお従前の例による。

2 With regard to the tax rate of the Gas Oil Delivery Tax to be imposed on the purchase of gas oil under Article 103-2, paragraph (1) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the sale of gas oil under paragraph (2) of the same article, the consumption of hydrocarbon oil under paragraph (3) of the same article, or the consumption or transfer of gas oil under each item of Article 103-3 of the former ordinance, which was conducted before June 1, 1979, or the tax rate of the Gas Oil Delivery Tax to be imposed in cases where the person liable to collect the special tax on Gas Oil Delivery Tax has come to fall under the provision of Article 103-2, paragraph (4) of the former ordinance (hereinafter referred to as the "Former Ordinance") before the enforcement date (hereinafter referred to as the "Effective Date"), the provisions then in force shall remain applicable.

3 この条例による改正後の東京都都税条例(以下「新条例」という。)第百三条の二及び第百三条の三に規定する場合のほか、次の各号に規定する場合には、当該各号に掲げる引渡し等に対し、当該引渡し等を新条例第百三条の二第一項の引取りと、当該各号に定める者を同項の引取りを行う者とみなし、当該引渡し等に係る軽油の数量(第三号の場合において、当該軽油が同条第二項の軽油であるときは、同項の軽油以外の炭化水素油の数量に相当する数量を控除した数量とし、第四号の場合には、当該免税証に記載された軽油の数量とする。)を課税標準として、当該各号に定める者に軽油引取税を課する。この場合における軽油引取税の税率は、新条例第百三条の四及び附則第十条の規定にかかわらず、一キロリットルにつき、四千八百円とする。

(3) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), in addition to the cases prescribed in Article 103-2 and Article 103-3, in the cases prescribed in each of the following items, the Gas Oil Deliver Tax shall be imposed on the delivery, etc. listed in the respective items, by deeming the said delivery, etc. to be the pickup under Article 103-2, paragraph 1 of the New Ordinance and the person specified in the respective items to be the person who makes the pickup under the said paragraph, with the quantity of gas oil (in the case of item (iii), if such gas oil is the gas oil referred to in paragraph (2) of the said Article, the quantity of such gas oil shall be the quantity of hydrocarbon oil other than gasl oil referred to in the said paragraph, after deducting the quantity equivalent to the quantity of such hydrocarbon oil, and in the case of item (iv), the quantity of gas oil stated in the said tax exemption certificate) pertaining to the said delivery, etc. as the tax base. In this case, notwithstanding the provisions of Article 103-4 of the New Ordinance and Article 10 of the Supplementary Provisions, the tax rate of the Gas Oil Delivery Tax shall be 4,800 yen per kiloliter.

一 施行日前において特約業者若しくは元売業者以外の者(以下この項において「販売業者等」という。)が特約業者若しくは元売業者から又は特約業者が他の特約業者から軽油の引取りを行い、施行日以後において特約業者又は元売業者の所有し、又は管理する貯蔵場又は取扱所(第三号において「貯蔵場等」という。)から当該軽油の引渡しを受け、又は移出をした場合における当該軽油の引渡し又は移出 当該販売業者等又は特約業者

(i) Delivery or transfer of diesel fuel oil in the case where a person other than the trader or the original distributor (hereinafter in this paragraph referred to as "distributor, etc.") took delivery of gas oil from the trader or the original distributor or the trader took delivery of gas oil from another trader before the effective date and received delivery or transferred the gas oil from the storage or handling facility owned (referred to as "storage area, etc." in item (iii)) or controlled by the trader or the original distributor on or after the effective date. The relevant distributor, etc. or special agent

二 施行日前において特約業者又は元売業者が旧条例の規定によつて軽油引取税を課された、又は課されるべきであつた軽油の譲渡を受け、施行日以後において当該譲渡を受けた軽油を譲渡した場合(前号に規定する場合を除く。)における当該軽油の譲渡 当該特約業者又は元売業者

(ii) Transfer of gas oil in the case where a special trader or a primary trader has transferred diesel oil on or before the enforcement date to which Gas Oil Delivery Tax has been or should have been imposed pursuant to the provisions of the former ordinance, and has transferred such transferred gas oil on (except as provided in the preceding item) or after the enforcement date. The relevant special contractor or primary distributor

三 施行日において、特約業者又は元売業者以外の販売業者(以下「小売業者」という。)が、販売業者等の管理する貯蔵場等において軽油を所有し、又は特約業者、元売業者若しくは小売業者以外の者から軽油の保管を委託されている場合における当該軽油の所有又は保管 当該小売業者

(iii) Ownership or storage of gas oil in the case where a distributor other than a distributor or a primary distributor (hereinafter referred to as the "retailer") owns diesel fuel at a storage place, etc. managed by the distributor, etc. or is entrusted with storage of gas oil by a person other than a distributor, a primary distributor, or a retailer on the effective date. : said retailer

四 施行日前において免税軽油の使用人から免税証の提出を受けて免税軽油を引き渡した小売業者が施行日に当該免税証を所持している場合における当該所持 当該小売業者

(iv) In the case where a retailer who has received a tax exemption certificate from a user of tax-exempt gas oil and delivered the tax-exempt gas oil prior to the enforcement date has the tax exemption certificate in his/her possession on the enforcement date: said retailer

- 4 前項第三号及び第四号の規定は、同一の小売業者について、同項第三号の所有又は保管に係る軽油の数量と同項第四号の免税証に記載された軽油の数量とを合計した数量が都内において一キロリットル未満である場合には、適用しない。

(4) The provisions of items (iii) and (iv) of the preceding paragraph shall not apply to the case where, with respect to the same retailer, the total quantity of gas oil in the possession or custody of the same retailer under item (iii) of the same paragraph and the quantity of gas oil described in the tax exemption certificate under item (iv) of the same paragraph is less than 1 kiloliter in Tokyo.

- 5 附則第三項第二号から第四号までの場合における軽油引取税の徴収は、申告納付の方法によるものとし、これらの規定によつて軽油引取税を課される特約業者、元売業者又は小売業者は、昭和五十四年六月三十日(同項第二号の場合には、特約業者又は元売業者が同号の譲渡をした日から起算して一月を経過する日)までに、軽油引取税の課税標準量、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申告書を知事に提出し、かつ、その申告した税額を納付しなければならない。この場合には、この項の規定によつて納付すべき軽油引取税は新条例第百三条の九の規定によつて納付すべき軽油引取税と、この項の規定による申告書は同条の規定による申告書と、この項の納期限は同条の納期限とみなして、同条の規定を適用する。

(5) Collection of the Gas Oil Delivery Tax in the case of items (ii) to (iv) of paragraph (3) of the Supplementary Provisions shall be made by the method of declaration and payment. A distributor, a wholesaler, or a retailer shall submit a written report to the governor stating the tax base amount, tax amount, and other matters that the governor deems necessary, and shall pay the tax amount so reported, by June 30, 1979 (in the case of item (ii) of the same paragraph, by the day on which one month has elapsed from the day on which the distributor or the wholesaler made the transfer under the same item). In this case, the provisions of this Article shall be applied by deeming the Gas Oil Delivery Tax payable under this paragraph to be the Gas Oil Delivery Tax payable under Article 103-9 of the New Ordinance, the return form under this paragraph to be the return form under the same Article, and the due date of payment under this paragraph to be the due date of payment under the same Article.

附 則(昭和五十四年条例第六〇号)

Supplementary Provisions (Ordinance No. 60 of 1979)

この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

附 則(昭和五十五年条例第二一号)

Supplementary Provisions (Ordinance No. 21 of 1980)

- 1 この条例は、昭和五十五年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1980.

2 この条例による改正前の東京都都税条例附則第十一条の規定は、昭和五十五年十月一日前に終了した各事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税については、なおその効力を有する。

(2) The provisions of Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the metropolitan inhabitant tax of corporations for each business year ended before October 1, 1980 and the metropolitan inhabitant tax of corporations for the amount of corporation tax on liquidation income due to dissolution or merger before that date.

3 前項の規定の適用がある場合におけるこの条例による改正後の東京都都税条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(昭和五十五年東京都条例第二十一号)附則第二項によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

(3) With regard to the application of the provision of Article 12 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance after amendment by this Ordinance in the case where the provision of the preceding paragraph applies, the term "the preceding Article" in paragraph (1) of the same Article shall be deemed to be replaced with "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance before amendment by the Ordinance Partially Amending the Tokyo Metropolitan Government Tax Ordinance (Ordinance No. 21 of 1980), which shall remain in force pursuant to paragraph (2) of the Supplementary Provisions. Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before amendment by the said Ordinance".

附 則(昭和五五年条例第六六号)

Supplementary Provisions (Ordinance No. 66 of 1980)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の六の規定は、昭和五十五年度分の個人の都民税から適用し、昭和五十四年度分までの個人の都民税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 24-6 shall apply to the metropolitan inhabitant tax for individuals for the fiscal year 1980, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax for individuals for the fiscal year 1979 and before.

3 別段の定めがあるものを除き、新条例の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取

得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (3) Except as otherwise provided, the part of the provisions of the New Ordinance concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 4 昭和五十五年七月一日前において新築された住宅の用に供する土地の取得に係る新条例第四十八条第一項第二号の規定の適用については、同項中「住宅(地方税法施行令第三十九条の二の二第一項に規定する住宅に限る。以下次条までにおいて「特例適用住宅」という。)」とあるのは「住宅」と、「一の部分で地方税法施行令第三十九条の二の二第二項に規定するもの」とあるのは「一の部分」とし、同項第二号中「特例適用住宅」とあるのは「住宅」とする。

- (4) With respect to the application of the provision of Article 48, paragraph (1), item (ii) of the New Ordinance to the acquisition of land used for a newly constructed residence before July 1, 1980, the term "residence (limited to a residence prescribed in Article 39-2-2, paragraph (1) of the Local Tax Act Enforcement Order)" in the same paragraph shall be deemed to be replaced with "residence". The term "a residence" shall be deemed to be replaced with "a residence," the term "one part of which is prescribed in Article 39-2-2, paragraph (2) of the Ordinance for Enforcement of the Local Act" shall be deemed to be replaced with "one part," and the term "a residence to which special provisions apply" in item (ii) of the same paragraph shall be deemed to be replaced with "a residence."

- 5 施行日前に取得された住宅の用に供する土地の取得に係る新条例第四十八条第二項第二号の規定の適用については、同項中「住宅(人の居住の用に供されることがあるもので地方税法施行令第三十七条の十九第二項に規定するものに限る。以下次条までにおいて「既存住宅」という。)」とあるのは「地方税法等の一部を改正する法律(昭和五十五年法律第十号。以下この項において「昭和五十五年法律第十号」という。)附則第四条第八項の規定により読み替えて適用される同法による改正後の地方税法第七十三条の二十四第二項第二号に規定する住宅」と、同項第二号中「既存住宅」とあるのは「昭和五十五年法律第十号附則第四条第八項の規定により読み替えて適用される同法による改正後の地方税法第七十三条の二十四第二項第二号に規定する住宅」とする。

- (5) With regard to the application of the provision of Article 48, paragraph (2), item (ii) of the New Ordinance to the acquisition of land used for a residence acquired prior to the effective date, the term "residence (limited to those that have been used for human habitation and are prescribed in Article 37-19, paragraph (2) of the Ordinance for Enforcement of the Local Tax Act. Hereinafter referred to as "existing residence" until the next Article)" in the same paragraph shall be deemed

to be replaced with "Article 73-24, paragraph (2) of the Local Tax Act after the revision by the said Act applied by replacing the term pursuant to Article 4, paragraph (8) of the Supplementary Provisions of Partial Amendment of the Local Tax Act (Act No. 10 of 1980. Hereinafter in this paragraph referred to as "Act No. 10 of 1980"). The term "existing residence" in item (ii) of the same paragraph shall be deemed to be replaced with "residence prescribed in Article 73-24, paragraph (2), item (ii) of the Local Tax Act after the revision by the said Act as applied by replacing the term pursuant to the provision of Article 4, paragraph (8) of the Supplementary Provisions of Act No. 10 of 1980".

- 6 昭和五十五年七月一日前の土地の取得につき新条例第四十八条第一項の規定の適用を受けようとするときは、同条第四項の規定は、適用しない。
- (6) When the provisions of Article 48, paragraph (1) of the New Ordinance are to be applied to the acquisition of land prior to July 1, 1980, the provisions of paragraph (4) of the same Article shall not apply.
- 7 前項に定めるもののほか、昭和五十五年七月一日前に土地を取得した者が同日以後において当該土地を取得した日から一年以内にその土地に隣接する土地を取得した場合における土地の取得につき新条例第四十八条第一項の規定の適用を受けようとするとき及び施行日前に土地を取得した者が施行日以後において当該土地を取得した日から一年以内にその土地に隣接する土地を取得した場合における土地の取得につき同条第二項の規定の適用を受けようとするときは、同条第四項後段の規定は、適用しない。
- (7) In addition to what is provided for in the preceding paragraph, when a person who acquired land before July 1, 1980, intends to apply the provision of Article 48, paragraph 1 of the new Ordinance to the acquisition of land after July 1, 1980, when persons acquires land adjacent to the said land within one year from the date of acquisition of the said land, or when a person who acquired land before the enforcement date, intends to apply the provision of paragraph 2 of the new Ordinance to the acquisition of land after the enforcement date, when persons acquires the land within one year from the date of acquisition of the said land. When a person who acquired land before the enforcement date intends to apply the provision of paragraph (2) of Article 48 of the new Ordinance to the acquisition of land in the case where he/she acquires land adjacent to the land after the enforcement date within one year from the date of acquisition of the land, the provision of the second sentence of paragraph (4) of Article 48 of the New Ordinance shall not apply.
- 8 新条例第九十七条第一項第二号の規定は、施行日以後に狩猟者の登録を受ける者に対して課すべき狩猟者登録税について適用し、施行日前に狩猟者の登録を受けた者に対して課する狩猟者登録税については、なお従前の例による。
- (8) The provisions of Article 97, paragraph (1), item (ii) of the New Ordinance shall apply to the hunter license tax to be imposed on those who are registered as hunters on and after the effective

date, and the provisions then in force shall remain applicable to the hunter registration tax to be imposed on those who have been registered as hunters before the effective date.

- 9 新条例第百八十八条の十四第一項の規定は、施行日以後に終了する事業年度分の法人の事業及び昭和五十五年以後の年分の個人の事業(施行日前に廃止された個人の事業を除く。)に対して課すべき新条例第百八十八条の十二第一項に規定する事業に係る事業所税(以下次項までにおいて「事業に係る事業所税」という。)について適用し、施行日前に終了した事業年度分の法人の事業並びに同年前の年分の個人の事業及び施行日前に廃止された個人の事業に対して課する事業に係る事業所税については、なお従前の例による。

- (9) The provision of Article 188-14, paragraph (1) of the New Ordinance shall apply to the Establishment Tax on businesses prescribed in Article 188-12, paragraph (1) of the New Ordinance to be imposed on businesses of corporations for business years ending on and after the effective date and on individual businesses (excluding individual businesses that were abolished before the effective date) for the years after 1980, and the provisions then in force shall remain applicable to the Establishment Tax on businesses of corporations (hereinafter referred to as "business establishment tax on business" until the next paragraph) for business years ending before the effective date and on individual businesses for the years before that year and on individual businesses abolished before the effective date.

- 10 前項の規定により新条例第百八十八条の十四第一項の規定を適用する場合には、施行日以後に最初に終了する事業年度分の法人の事業又は昭和五十五年分の個人の事業(施行日前に廃止された個人の事業を除く。)に対して課する事業に係る事業所税については、新条例第百八十八条の十三第二項第二号及び第三号中「事業所床面積」とあるのは「事業所床面積(昭和五十五年四月一日前に廃止された事業所等にあつては、事業所床面積に五分の三を乗じて得た面積)」とする。

- (10) In the case where the provision of Article 188-14, paragraph (1) of the New Ordinance is applied pursuant to the provision of the preceding paragraph, with regard to the Establishment Tax imposed on the business of a corporation for the first business year ending on or after the effective date or on the business of an individual for the year 1980 (excluding individual businesses that were abolished before the effective date.), the term "the floor space of the place of business (in the case of a place of business, etc. abolished before April 1, 1980, the area obtained by multiplying the floor space of the place of business by 3/5)" in Article 188-13, paragraph (2), items (ii) and (iii) of the New Ordinance shall be deemed to be replaced with "the floor space of the business office.

- 11 新条例第百八十八条の十四第二項の規定は、施行日以後に行われる事業所用家屋の新築又は増築に対して課すべき新条例第百八十八条の十二第二項に規定する新增設に係る事業所税(以下この項において「新增設に係る事業所税」という。)について適用し、施

行日前に行われた事業所用家屋の新築又は増築に対して課する新增設に係る事業所税については、なお従前の例による。

(11) The provision of Article 188-14, paragraph (2) of the New Ordinance shall apply mutatis mutandis to the business establishment tax on new or additional establishment prescribed in Article 188-12, paragraph (2) of the New Ordinance (hereinafter referred to as "b Establishment Tax on new or additional establishment" in this paragraph) to be imposed on new or additional houses for business conducted on and after the effective date. The same shall apply to the Establishment Tax imposed on new construction or extension of a house for business office which has been made before the effective date of this Act (hereinafter referred to as "new Establishment Tax ").

12 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反行為及びこの附則の規定によりなお従前の例によることとされる都税に係るこの条例の施行後にした違反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。

(12) The penal provisions of the new ordinance shall apply to violations committed after the enforcement of this ordinance, and with respect to the application of penal provisions to violations committed prior to the enforcement of this ordinance and to violations committed after the enforcement of this ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the Supplementary Provisions, the provisions then in force shall remain applicable.

附 則(昭和五十六年条例第六〇号)

Supplementary Provisions (Ordinance No. 60 of 1981)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十八条第一項第四号の規定中不動産取得税に係る部分、第四十八条の五の規定及び附則第六条の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the part of the provisions of Article 18, paragraph (1), item (iv) pertaining to real estate acquisition tax, the provisions of Article 48-5, and the provisions of Article 6 of the Supplementary Provisions shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before

the effective date.

- 3 新条例第五十五条第三項の規定は、施行日以後における遊興、飲食及びその他の利用行為に際して切り取られる残りのチケットの保管について適用し、施行日前におけるこれらの行為に際して切り取られた残りのチケットの保管については、なお従前の例による。
- (3) The provisions of Article 55, paragraph (3) of the New Ordinance shall apply to the storage of remaining tickets cut off at the time of entertainment, eating and drinking, and other usage activities on and after the effective date, and the provisions then in force shall remain applicable to the storage of remaining tickets cut off at the time of such activities before the effective date.
- 4 新条例第五十六条第三項の規定は、施行日以後に使用の終わる帳簿の保管について適用し、施行日前に使用の終わった帳簿の保管については、なお従前の例による。
- (4) The provisions of Article 56, paragraph (3) of the new ordinance shall apply to the retention of books whose use ends on and after the effective date, and the provisions then in force shall remain applicable to the retention of books whose use ends before the effective date.
- 5 新条例第百六条及び第二百条の規定は、施行日以後に終了する事業年度又は地方税法及び国有資産等所在市町村交付金及び納付金に関する法律の一部を改正する法律(昭和五十六年法律第十五号)第一条の規定による改正後の地方税法(次項において「新法」という。)第五十三条第五項若しくは第三百二十一条の八第五項の期間に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。
- (5) The provisions of Articles 106 and 200 of the New Ordinance shall apply to the metropolitan inhabitant tax of corporations for the business year ending on or after the effective date or for the period set forth in Article 53, paragraph (5) or Article 321-8, paragraph (5) of the Local Tax Act after the revision (referred to in the following paragraph as the "New Act") pursuant to Article 1 of the Act for Partial Amendment of the Local Tax Act (Act No.15 of 1981) and Act on Grants and Payments to Municipalities Where National Property, etc. is Located, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the business year ending before the effective date or for the period set forth in these paragraphs.
- 6 前項の規定にかかわらず、法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第百四十五条第一項において準用する場合を含む。))の規定により法人税に係る申告書を提出する義務のある法人が、新法第五十三条第一項又は第三百二十一条の八第一項の規定により当該申告書の提出期限までに提出すべき申告書に限る。)の提出期限が施行日前である場合には、その法人の当該申告書に係る都民税の均等割として納付した、又は納付すべきであつた都民税の均等割については、なお従前の例による。

(6) Notwithstanding the provision of the preceding paragraph, where a corporation is obliged to file a return form for corporation tax pursuant to the provision of Article 53, paragraph (1) or Article 321-8(1) of the New Act for a business year that ends on or after the Date of Enforcement of the Corporation Tax Act (limited to a return form to be filed by the due date of filing said return form (limited to a corporation that is obliged to file a return form for corporation tax pursuant to the provision of Article 7, paragraph 1(1) (including cases where the provisions of Article 72, paragraph (1) of the same Act apply and where these provisions are applied mutatis mutandis under Article 145, paragraph (1) of the same Act) of the Corporation Tax Act (Act No.34 of 1965), which is to be filed by the due date of filing said return form pursuant to the provision of Article 53(1) or Article 321-8(1) of the New Act) pursuant to the provision of Article 53 paragraph (1) or Article 321- paragraph 8 paragraph (1) of the New Act), with respect to the equal installment of Tokyo metropolitan inhabitant tax that has been paid or should have been paid by the corporation as the per capita levy of Tokyo metropolitan inhabitant tax with respect to the said return, the provisions then in force shall remain applicable.

7 新条例の罰則に関する規定は、この条例の施行後にした違反行為について適用し、この条例の施行前にした違反行為及びこの附則の規定によりなお従前の例によることとされる都税に係るこの条例の施行後にした違反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 provisions relating to penalties in the New Ordinance shall apply to offences committed after this Ordinance came into force, and with regard to the application of penalties to offences committed before this Ordinance came into force and to offences committed after this Ordinance came into force relating to metropolitan taxes for which the previous provisions are still applicable under these Supplementary Provisions, the provisions then in force shall remain applicable.

附 則(昭和五十六年条例第六七号)

Supplementary Provisions (Ordinance No. 67 of 1981)

1 この条例は、公布の日から施行する。ただし、第十八条第一項第四号、第四十二条、第四十八条の五及び第百四十八条第二号の改正規定並びに附則第五条の次に見出し及び二条を加える改正規定並びに次項から附則第四項まで及び第六項の規定は昭和五十六年七月一日から、第百九十九条及び附則第十一条の改正規定並びに附則第七項及び第八項の規定は同年八月一日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, the provisions revising Article 18, paragraph (1), item (iv), Article 42, Article 48-5, and Article 148, item (ii), the provision adding a heading and two articles after Article 5 of the Supplementary Provisions, and the provisions of the following paragraph through paragraphs (4) and (6) of the Supplementary Provisions shall come into effect as from July 1, 1981, the provisions revising

Article 199 and Article 11 of the Supplementary Provisions and the provisions of paragraphs (7) and (8) of the Supplementary Provisions shall come into effect as from August 1 of the same year.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十二条の規定は、昭和五十六年七月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Article 42 shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after 1 July 1981, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before that date.

- 3 前項の規定にかかわらず、この条例による改正前の東京都都税条例第四十二条の規定は、昭和五十六年一月一日前に家屋で住宅以外のもの(以下この項において単に「家屋」という。)の新築の工事に着手した者が、当該家屋を当該新築により取得する場合における当該家屋の取得に対して課すべき不動産取得税については、当該家屋の取得が昭和五十七年十二月三十一日までに行われたときに限り、なおその効力を有する。

(3) Notwithstanding the provisions of the preceding paragraph, the provisions of Article 42 of the Tokyo Metropolitan Tax Ordinance prior to the amendment by this Ordinance shall remain in force with respect to the real estate acquisition tax to be imposed on the acquisition of a house by a person who commenced construction of a new house, other than a residential before 1 January 1981 (hereinafter in this paragraph simply referred to as 'houses') and who acquires such a house through such construction, only if the acquisition of such house is made before 31 December 1982.

- 4 昭和五十六年七月一日前の不動産の取得が、新条例第四十八条第一項若しくは第二項、新条例第四十八条の四の二第一項、新条例附則第六条第一項又は東京都都税条例の一部を改正する条例(昭和五十六年東京都条例第六十号)附則第二項の規定によりその例によることとされる同条例による改正前の東京都都税条例附則第六条第一項の規定に該当する場合におけるこれらの規定の適用については、これらの規定中「税率」とあるのは、「当該税額の算定に用いられた税率」とする。

(4) Where the acquisition of real estate before July 1, 1981 falls under Article 48, paragraph (1) or (2) of the New Ordinance, Article 48-4-2, paragraph (1) of the New Ordinance, Article 6, paragraph (1) of the Supplementary Provisions of the New Ordinance, or Article 6, paragraph (1) of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance as amended by Article 2 of the Supplementary Provisions of the Ordinance Partially Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No. 60 of 1981), and the

provisions of the same Ordinance are to be applied pursuant to the provisions of the same Ordinance, the term "the tax rate used to calculate the said tax" in these provisions shall be deemed to be replaced with "the tax rate used to calculate the said tax."

- 5 新条例第百四十五条第五項の規定(土地に対して課する特別土地保有税に関する部分に限る。)は、昭和五十六年度分の土地に対して課する特別土地保有税から適用し、昭和五十五年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(5) The provisions of Article 145, paragraph (5) of the New Ordinance (limited to the part concerning the special land possession tax to be imposed on land) shall apply from the special land possession tax to be imposed on land for the FY 1981, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land for the FY 1980 and before.

- 6 新条例第百四十八条第二号の規定は、昭和五十六年七月一日以後にされる土地の取得に係る土地の取得に対して課する特別土地保有税について適用し、同日前にされた土地の取得に係る土地の取得に対して課する特別土地保有税については、なお従前の例による。

(6) The provisions of Article 148, item (ii) of the New Ordinance shall apply to the special land holding tax to be imposed on land acquisitions made on and after July 1, 1981, and the provisions then in force shall remain applicable to the special land holding tax to be imposed on land acquisitions made before that date.

- 7 新条例第百九十九条及び附則第十一条の規定は、昭和五十六年八月一日以後に終了する事業年度分の法人の都民税及び同日以後の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一分配により納付すべき法人税額に係る法人の都民税を含む。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税については、なお従前の例による。

7 The provisions of Article 199 of the New Ordinance and Article 11 of the Supplementary Provisions shall apply to the metropolitan inhabitants tax of corporations for business years ending on or after 1 August 1981 and to the metropolitan inhabitants tax of corporations on the amount of corporation tax on liquidation income from dissolution or merger on or after that date (including corporation tax for the business year in liquidation of a corporation subject to corporation tax on liquidation income and corporation tax payable by reason of partial distribution of residual property. The same shall apply hereinafter in this paragraph) , and the provisions then in force shall remain applicable to the metropolitan inhabitants tax of corporations for business years ending before that date and to the metropolitan inhabitants tax of

corporations on the amount of corporation tax on liquidation income from dissolution or merger before that date.

8 前項の規定にかかわらず、法人の昭和五十六年八月一日以後に終了する事業年度に係る地方税法及び国有資産等所在市町村交付金及び納付金に関する法律の一部を改正する法律(昭和五十六年法律第十五号)第一条の規定による改正後の地方税法(以下この項において「新法」という。)第五十三条第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第一百四十五条第一項)において準用する場合を含む。))の規定により法人税に係る申告書を提出する義務がある法人が、新法第五十三条第一項の規定により当該申告書の提出期限までに提出すべき申告書で、新法第五十七条第二項の規定の適用を受ける法人が提出期限までに提出すべき申告書で、新法第五十七条第二項の規定の適用を受ける法人が提出するもの以外のものに限る。)の提出期限が同日前である場合には、その法人の当該申告書に係る都民税の法人税割として納付した、又は納付すべきであつた都民税の法人税割については、なお従前の例による。

8 Notwithstanding the provision of the preceding paragraph, a corporation that is obliged to submit a return form for corporation tax pursuant to the provisions of Article 53, paragraph (1) of Partial Amendment of the Local Tax Act (Act No.15 of 1981) and the Act on Grants and Payments to Municipalities with National Government Assets, etc. for the fiscal year ending on or after 1 August 1981, and which is due by the due date for submission of such return form (including as applied mutatis mutandis under Article 71, paragraph (1) (Article 72, paragraph (1) of the same Act applies, and Article 145, paragraph (1) of the same Act applies to these provisions) of the Corporation Tax Act (Act No.34 of 1965)) under Article 53, paragraph (1) of the new Act (hereinafter in this paragraph referred to as the 'new Act'), limited to returns to be filed by the due date, other than those to be filed by a corporation subject to the provisions of Article 57, paragraph (2) of the new Act) Where the due date for submission is before that date, the corporation's corporation levy for metropolitan corporation tax that has been paid or should have been paid as the corporation levy for metropolitan corporation tax in respect of the said return shall remain the same as before.

附 則(昭和五十七年条例第九一号)

Supplementary Provisions (Ordinance No. 93 of 1982)

1 この条例は、公布の日から施行する。

This Ordinance shall be enforced as from the day of its promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十五条第三項及び第四項の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税及び施行日前の不動産の取得で当該取得につき施行日

以後に地方税法及び国有資産等所在市町村交付金及び納付金に関する法律の一部を改正する法律(昭和五十七年法律第十号。第六項において「改正法」という。)第一条による改正前の地方税法第七十三条の十四第四項の規定による申告に係る期間の末日が到来するものに対して課する不動産取得税について適用する。

2 The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance" is as follows), the provisions of Article 45, paragraphs (3) and (4) shall come into effect on the date of enforcement of this Ordinance (hereinafter referred to as the "effective date"). Real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of the Act on the Partial Amendment of the Local Tax Act and the Act on Grants and Payments to Municipalities where National Properties, etc. Are Located (Act No. 10 of 1982, hereinafter referred to as the "Local Tax Act") and on the acquisition of real estate before the date of enforcement of this Act (hereinafter referred to as the "Acquisition Date"), and (In paragraph (6), referred to as the "Amendment Act")) shall apply to the real estate acquisition tax to be imposed on a taxpayer who has filed a return pursuant to Article 73-14, paragraph (4) of the Local Tax Act prior to the revision by Article 1 and for which the last day of the period pertaining to the return has arrived.

3 新条例第四十八条第四項及び第五項の規定は、施行日以後の不動産の取得に対して課すべき不動産取得税及び施行日前の不動産の取得で当該取得につき施行日以後にこの条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条第四項の規定による申告に係る期間の末日が到来するものに対して課する不動産取得税について適用し、施行日前に当該申告に係る期間の末日が到来したものに対して課する不動産取得税については、なお従前の例による。

(3) The provisions of Article 48, paragraphs (4) and (5) of the New Ordinance shall apply mutatis mutandis to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date and to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date which was imposed on and after the effective date on the acquisition of such real estate by the Tokyo Metropolitan Government Tax Ordinance before amendment by this Ordinance (hereinafter referred to as "Old Ordinance"). The provisions then in force shall remain applicable to the real property acquisition tax to be imposed on a person for whom the last day of the period for filing a return under Article 48, paragraph (4) has arrived prior to the effective date, and to the real estate acquisition tax to be imposed on a person for whom the last day of the period for filing such a return has arrived prior to the effective date.

4 旧条例附則第十四条第一項の規定は、昭和五十一年度分の固定資産税及び都市計画税については、なおその効力を有する。

4 The provisions of Article 14, paragraph (1) of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed property tax and city planning tax for the

fiscal year 1976.

- 5 旧条例附則第十六条の規定は、昭和五十四年度から昭和五十六年度までの各年度分の固定資産税及び都市計画税については、なおその効力を有する。
- 5 The provisions of Article 16 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed property tax and city planning tax for each fiscal year from fiscal 1979 to fiscal 1981.
- 6 昭和五十七年度分の固定資産税及び都市計画税に限り、市街化区域農地に対して課する固定資産税及び都市計画税について、新条例附則第十六条第二項の申告があつた場合には、当該固定資産税及び都市計画税に係る納期限から改正法第一条の規定による改正後の地方税法(以下「新法」という。)附則第二十九条の五第十項において準用する新法第十五条第四項の通知をする日までの期間、当該市街化区域農地に係る固定資産税額及び都市計画税額と当該市街化区域農地に係る農地課税相当額との差額に相当する額に係る固定資産税及び都市計画税並びにこれらに係る徴収金の徴収を猶予する。ただし、当該市街化区域農地が新条例附則第十六条第一項に規定する長期営農継続農地に該当しないことが明らかである場合は、この限りでない。
- (6) With respect to the property tax and city planning tax imposed on agricultural land in urbanized areas for limited to the FY 1977, in the event that the declaration under Article 16, paragraph (2) of the Supplementary Provisions of the New Ordinance has been filed, the amount of the fixed assets tax and city planning tax to be imposed on such fixed assets tax and city planning tax shall be adjusted from the due date of payment pertaining to such fixed assets tax and city planning tax to the due date of payment pertaining to the Local Tax Act revised under Article 1 of the revised act (hereinafter referred to as "New Act"). The amount of the fixed assets tax and city planning tax shall be the amount of the tax due date.) for the period up to the date of the notice under Article 15, paragraph (4) of the New Act as applied mutatis mutandis pursuant to Article 29-5, paragraph (10) of the Supplementary Provisions, the collection of fixed assets tax and city planning tax on the amount equivalent to the difference between the amount of property tax and city planning tax on the farmland in the urbanization zone concerned and the amount equivalent to the taxation on farmland in the urbanization zone concerned, as well as the collection of the collection pertaining to these taxes, shall be postponed. Deferment of collection of fixed assets tax, city planning tax, and the related collection fees. However, this shall not apply in cases where it is clear that such agricultural land in the urbanization area does not fall under the category of agricultural land for continued long-term farming as stipulated in Article 16, paragraph (1) of the Supplementary Provisions of the New Ordinance.
- 7 前項の規定による徴収の猶予をした場合において、当該徴収の猶予に係る固定資産税及び都市計画税について新条例附則第十六条第七項の規定が適用されないこととなつたときは、当該徴収の猶予に係る固定資産税及び都市計画税並びにこれらに係る徴収金の

全部又は一部についてその徴収の猶予を取り消し、直ちに当該徴収の猶予の取消しに係る固定資産税及び都市計画税並びにこれらに係る徴収金を徴収する。

- (7) In the case where a grace of collection has been granted pursuant to the provision of the preceding paragraph, and the provision of Article 16, paragraph (7) of the Supplementary Provisions of the New Ordinance has become inapplicable to the fixed assets tax and city planning tax pertaining to the said grace of collection, the prefectural governor shall rescind the grace of collection with respect to all or part of the property tax and city planning tax pertaining to the said grace of collection and the collection money pertaining thereto. When the provision of Article 16, paragraph (7) of the Supplementary Provisions of the New Ordinance of the Ministry of Internal Affairs and Communications has become inapplicable, the deferment of collection shall be rescinded in whole or in part, and the fixed assets tax and city planning tax pertaining to the rescinded deferment of collection and the related collection fees shall be collected immediately.
- 8 第六項の規定による徴収の猶予をした場合においては、その猶予した税額に係る延滞金額中当該徴収の猶予をした期間に対応する部分の金額を免除する。
- (8) Where a grace of collection is granted pursuant to the provision of paragraph (6), the portion of the amount of delinquency pertaining to the tax amount under the grace period that corresponds to the period during which the grace of collection was granted shall be exempted.
- 9 新法第十五条第四項、第十五条の二第一項及び第十五条の四第三項並びに第十六条の二第一項から第三項までの規定は、第六項の規定による徴収の猶予について準用する。
- (9) The provisions of Article 15, paragraph (4), Article 15-2, paragraph (1), and Article 15-4, paragraph (3), and Article 16-2, paragraphs (1) to (3) inclusive of the New Act shall apply *mutatis mutandis* to the grace of collection under paragraph (6)
- 10 別段の定めがあるものを除き、新条例の規定中土地に対して課する特別土地保有税に関する部分は、昭和五十七年度以後の年度分の土地に対して課する特別土地保有税について適用し、昭和五十六年度分までの土地に対して課する特別土地保有税については、なお従前の例による。
- (10) Except as otherwise provided, the part of the new ordinance concerning the special land possession tax to be imposed on land shall apply to the special land possession tax to be imposed on land for the FY 1972 and after, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land for the fiscal year 1981 and before.
- 11 新条例第四百四十五条第三項の規定は、施行日以後に取得される土地及び新条例第五百十条第一項の規定により申告納付すべき日の属する年の一月一日において新条例附則第十八条第一項に規定する市街化調整区域内に所在する土地で昭和四十四年一月一日(地方税法施行令の一部を改正する政令(昭和五十七年政令第七十五号)による改正後の地方税法施行令附則第十六条の二の三第一項第二号に規定する土地については、当該土地の

所有者につき同号に定める日。次項において同じ。)から施行日の前日までの間に取得されたものに係る昭和五十七年度以後の年度分の土地に対して課する特別土地保有税について適用する。

(11) The provision of Article 145, paragraph (3) of the New Ordinance shall apply mutatis mutandis to land acquired on and after the effective date and land located in the urbanization control area prescribed in Article 18, paragraph (1) of the Supplementary Provisions of the New Ordinance as of January 1 of the year including the date of filing and payment pursuant to Article 150, paragraph (1) of the New Ordinance, which has been acquired on January 1, 1969 (with regard to land prescribed in Article 16-2-3, paragraph (1), item (ii) of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act as revised by the Cabinet Order for Partial Revision of the Order for Enforcement of the Local Tax Act (Cabinet Order No. 75 of 1982), such land shall be deemed to be owned. (With respect to land prescribed in Article 16-2-3, paragraph (1), item (ii) of the Supplementary Provisions of the Order for Enforcement of the Local Tax Act as revised by the Cabinet Order for Partial Revision of the Order for Enforcement of the Local Tax Act the date specified in the said item for the owner of the said land. The same in the following paragraph.) The special land possession tax to be imposed on the land for the fiscal year after FY 1982 pertaining to the land acquired during the period from the day before the effective date.

12 旧条例第四百四十五条第三項の規定は、昭和四十四年一月一日前に取得された土地に係る土地に対して課する特別土地保有税については、なおその効力を有する。

12 The provision of Article 145, paragraph (3) of the former Ordinance shall remain in force with respect to the special land possession tax to be imposed on land pertaining to land acquired before January 1, 1969.

附 則(昭和五十七年条例第一〇五号)

Supplementary Provisions (Ordinance No. 105 of 1982)

1 この条例は、昭和五十八年一月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1983.

2 この条例による改正後の東京都都税条例第五十条第一項の規定は、昭和五十八年一月一日以後における飲食に対して課すべき料理飲食等消費税について適用し、同日前における飲食に対して課する料理飲食等消費税については、なお従前の例による。

(2) The provisions of Article 50, paragraph (1) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the consumption tax on food and beverages to be imposed on and after January 1, 1983, and the provisions then in force shall remain applicable to the consumption tax on food and beverages to be imposed on food and beverages before that date.

附 則(昭和五十八年条例第二六号)

Supplementary Provisions (Ordinance No. 8 of 1983)

- 1 この条例は、公布の日から施行する。ただし、第四十八条の十七第二項及び第五項の改正規定は、昭和五十八年六月一日から施行する。
 - (1) This Ordinance shall be enforced as from the day of its promulgation. However, the provisions revising Article 48-17, paragraphs (2) and (5) shall come into effect as from June 1, 1983.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条第二項、第四項及び第六項の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
 - (2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance" is as follows.) The provisions of Article 48, paragraphs (2), (4) and (6) shall come into effect on the date of enforcement of this Ordinance (hereinafter referred to as the "effective date"), and to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 3 新条例第四十八条の十七第二項及び第五項の規定は、昭和五十八年六月一日以後における施設の利用に対して課すべき娯楽施設利用税について適用し、同日前における施設の利用に対して課する娯楽施設利用税については、なお従前の例による。
 - (3) The provisions of Article 48-17, paragraphs (2) and (5) of the New Ordinance shall apply to the entertainment facility use tax to be imposed on the use of facilities on and after June 1, 1983, and the provisions then in force shall remain applicable to the entertainment facility use tax to be imposed on the use of facilities prior to the said date.
- 4 この条例による改正前の東京都都税条例附則第七条に規定する自動車に対して課する昭和五十七年度分までの自動車税については、なお従前の例による。
 - (4) With regard to the automobile tax up to and including FY 1982 imposed on automobiles prescribed in Article 7 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.
- 5 新条例第八十七条第一項及び附則第八条の規定は、昭和五十八年度以後の年度分の鉱区税について適用し、昭和五十七年度分までの鉱区税については、なお従前の例による。
 - (5) The provisions of Article 87, paragraph (1) of the New Ordinance and Article 8 of the Supplementary Provisions shall apply to the mine lot taxes for the FY1983 and after, and the provisions then in force shall remain applicable to the mining area taxes for the FY 1977 and before.
- 6 新条例第九十七条第一項の規定は、施行日以後に狩猟者の登録を受ける者に対して課すべき狩猟者登録税について適用し、施行日前に狩猟者の登録を受けた者に対して課する狩猟者登録税については、なお従前の例による。

(6) The provisions of Article 97, paragraph (1) of the New Ordinance shall apply to the hunter registration tax to be imposed on those who are registered as hunters on and after the effective date, and the provisions then in force shall remain applicable to the hunter registration tax to be imposed on those who have been registered as hunters before the effective date.

7 新条例第百三条の十九の規定は、施行日以後に狩猟者の登録を受ける者に対して課すべき入猟税について適用し、施行日前に狩猟者の登録を受けた者に対して課する入猟税については、なお従前の例による。

(7) The provisions of Article 103-19 of the New Ordinance shall apply to the hunting tax to be imposed on those who are registered as hunters on and after the effective date, and the provisions then in force shall remain applicable to the hunting tax to be imposed on those who are registered as hunters before the effective date.

8 新条例第百六条及び第二百条の規定は、施行日以後に終了する事業年度又は地方税法等の一部を改正する法律(昭和五十八年法律第十三号)による改正後の地方税法(次項において「新法」という。)第五十三条第五項若しくは第三百二十一条の八第五項の期間に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。

(8) The provisions of Articles 106 and 200 of the New Ordinance shall apply to business years ending on or after the effective date or the Local Tax Act revised by the Act for Partial Amendment of the Local Tax Act, etc. (Act No. 13 of 1983) (referred to as "New Act" in the following paragraph) shall apply to the metropolitan inhabitant tax of corporations for the period set forth in Article 53, paragraph (5) or Article 321-8, paragraph (5), and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the business year that has ended prior to the effective date or the period set forth in those paragraphs.

9 前項の規定にかかわらず、法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第百四十五条第一項において準用する場合を含む。))の規定により法人税に係る申告書を提出する義務のある法人が、新法第五十三条第一項又は第三百二十一条の八第一項の規定により当該申告書の提出期限までに提出すべき申告書に限る。)の提出期限が施行日前である場合には、その法人の当該申告書に係る都民税として納付した又は納付すべきであった都民税については、なお従前の例による。

(9) Notwithstanding the provisions of the preceding paragraph, where the due date for the filing of a tax return under Article 3, paragraph (1) or Article 321-8, of the New Act (limited to a return that a corporation that is obliged to file a return for corporation tax pursuant to the provision of Article 71, paragraph (1) (including where the provisions of Article 72, paragraph (1) of the same Act apply and where these provisions are applied mutatis mutandis under Article 145, paragraph

(1) of the same Act) of the Corporation Tax Act (Act.No34 of 1965) it is required to file by the due date for filing such return pursuant to the provision of Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act). for a fiscal year ending on or after the date of enforcement for a corporation is before the date of enforcement, the provisions then in force shall remain applicable to the metropolitan residence tax paid or to be paid by the corporation in respect of such tax return.

- 10 新条例第百八十八条の十八の規定は、施行日以後に行われる事業所用家屋の新築又は増築に対して課すべき新条例第百八十八条の十二第二項に規定する新增設に係る事業所税(以下この項において「新增設に係る事業所税」という。)について適用し、施行日前に行われた事業所用家屋の新築又は増築に対して課する新增設に係る事業所税については、なお従前の例による。

- (10) The provision of Article 188-18 of the New Ordinance shall apply mutatis mutandis to the enterprise tax on new or additional establishment prescribed in Article 188-12, paragraph (2) of the New Ordinance (hereinafter referred to as "establishment tax on new or additional establishment" in this paragraph) to be imposed on new or additional establishment of a house for business conducted on and after the effective date. The same shall apply to the establishment tax imposed on the new construction or extension of a house for business office which has been made before the effective date of this Act.

附 則(昭和五八年条例第三二号)

Supplementary Provisions (Ordinance No. 32 of 1983)

- 1 この条例は、公布の日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例第二百二十四条の三の規定は、昭和五十九年度以後の年度分の固定資産税について適用する。
- (2) The provisions of Article 124-3 of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the fixed assets tax for FY 1984 and subsequent fiscal years.

附 則(昭和五八年条例第五二号)

Supplementary Provisions (Ordinance No. 52 of 1983)

- 1 この条例は、公布の日から施行する。
- (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例第三百二十二条第二項から第四項までの規定は、昭和五十九年度以後の年度分の固定資産税から適用し、昭和五十八年度分までの固定資産税については、なお従前の例による。
- (2) The provisions of Article 132, paragraphs (2) through (4) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the fixed assets tax for FY 1984 and thereafter, and the provisions then in force shall remain applicable to the fixed assets tax for FY

1983 and thereafter.

附 則(昭和五十九年条例第七一号)抄

Supplementary Provisions (Ordinance No. 71 of 1984) Extract

1 この条例は、昭和五十九年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1984.

2 第一条の規定による改正前の東京都都税条例(以下「旧条例」という。)第十八条第一項及び附則第四条の規定(地方税法等の一部を改正する法律(昭和五十九年法律第七号。附則第六項において「改正法」という。)第一条の規定による改正前の地方税法第十五条の三の規定による徴収の猶予に係る部分に限る。)は、この条例の施行の日(以下「施行日」という。)前に終了した事業年度に係る都民税の法人税割又は法人の事業税については、なおその効力を有する。

(2) The Tokyo Metropolitan Tax Ordinance prior to the amendment pursuant to the provisions of Article 1 (hereinafter referred to as the "Former Ordinance") shall apply. Article 18, paragraph (1) of the Act for Partial Amendment of the Local Tax Act, etc. and Article 4 of the Supplementary Provisions (Act for Partial Amendment of the Local Tax Act, etc. (Act No. 7 of 1984; Referred to as the "Revised Act" in paragraph (6) of the Supplementary Provisions) (limited to the part pertaining to the grace of collection pursuant to the provision of Article 15-3 of the Local Tax Act prior to the revision by Article 1) This Ordinance shall remain in force with respect to the corporation tax rate or the corporation's enterprise tax for the fiscal year that ended before the date of enforcement of this Ordinance (hereinafter referred to as the 'effective date')

3 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)第二十六条第一項の規定(農業協同組合連合会に係る部分に限る。)は、施行日以後に終了する事業年度分の法人の事業税及び施行日以後の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、施行日前に終了した事業年度分の法人の事業税及び施行日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。

3 The Tokyo Metropolitan Tax Ordinance as amended pursuant to the provisions of Article 1 (hereinafter referred to as the "New Ordinance") of Article 26, paragraph (1) (limited to the part pertaining to the federation of agricultural cooperatives) shall be the establishment tax of a corporation for the business year ending on or after the effective date and the establishment tax of a corporation on liquidation income from dissolution or merger after the effective date (including the establishment tax of a corporation for the business year in liquidation of a corporation subject to enterprise tax on liquidation income and the establishment tax of a corporation payable by reason of partial distribution of residual assets). The same shall apply hereinafter in this paragraph. The provisions then in force shall remain applicable with respect to

establishment taxes of corporations for business years ended before the effective date and establishment taxes of corporations on liquidation income from dissolution or merger before the effective date.

- 4 新条例第六十七条第一項及び第二項の規定は、昭和五十九年度以後の年度分の自動車税について適用し、昭和五十八年度分までの自動車税については、なお従前の例による。
- (4) The provisions of paragraphs (1) and (2) Article 67 of the New Ordinance shall apply to the motor vehicle tax for FY 1984 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 1983 and onward.
- 5 旧条例附則第七条に規定する電気を動力源とする自動車に対して課する昭和五十八年度分の自動車税については、なお従前の例による。
- (5) With regard to the automobile tax for FY 1983 imposed on automobiles powered by electricity as provided for in Article 7 of the Supplementary Provisions of the Former Ordinance, the provisions then in force shall remain applicable.
- 6 新条例第百六条及び第二百条の規定は、施行日以後に終了する事業年度又は改正法第一条の規定による改正後の地方税法(次項において「新法」という。)第五十三条第五項若しくは第三百二十一条の八第五項の期間に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。
- 6 The provisions of Articles 106 and 200 of the New Ordinance shall apply to business years ending on or after the effective date or the Local Tax Act after the revision pursuant to Article 1 of the Revised Act (referred to as the "New Act" in the following paragraph) shall apply to the metropolitan inhabitant tax of corporations for the period set forth in Article 53, paragraph (5) or Article 321-8, paragraph (5), and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the business year that has ended prior to the effective date or the period set forth in those paragraphs.
- 7 前項の規定にかかわらず、法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第百四十五条第一項において準用する場合を含む。))の規定により法人税に係る申告書を提出する義務のある法人が、新法第五十三条第一項又は第三百二十一条の八第一項の規定により当該申告書の提出期限までに提出すべき申告書に限る。)の提出期限が施行日前である場合には、その法人の当該申告書に係る都民税として納付した又は納付すべきであつた都民税については、なお従前の例による。
- (7) Notwithstanding the provision of the preceding paragraph, where a corporation has filed a return form set forth in Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act

(including the cases where the provision of Article 71, paragraph (1) of the Corporation Tax Act (Act No. 34 of 1965) (including the cases where the provision of Article 72, paragraph (1) of said Act is applied and these provisions are applied mutatis mutandis pursuant to Article 145, paragraph (1) of said Act)) for a business year ending on or after the effective date, the corporation shall be deemed to have filed a return form for a business year ending on or after the effective date. Where the due date for the filing of a return form (A corporation that is obliged to file a return in respect of corporation tax is limited to a return that should be filed by the due date of the said return pursuant to Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act.) which the due date for the filing of the said return form has not yet passed the enforcement date, with respect to the metropolitan inhabitant tax that has been paid or should have been paid by the corporation in respect of the said return form, the provisions then in force shall remain applicable.

- 8 旧条例附則第十四条第一項の規定は、昭和五十三年度分の固定資産税及び都市計画税については、なおその効力を有する。

(8) The provisions of Article 14, paragraph (1) of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed assets tax and city planning tax for FY 1978.

附 則(昭和五九年条例第一二一号)

Supplementary Provisions (Ordinance No. 121 of 1984)

- 1 この条例は、昭和六十年四月一日(以下「施行日」という。)から施行する。ただし、別表第三の改正規定及び附則第三項の規定は、同年一月一日から、第四十八条の三七の改正規定は、同年二月十三日から施行する。
- (1) 1 This Ordinance shall come into effect on April 1, 1985 (hereinafter referred to as the "Effective Date") shall come into effect. However, the provisions revising appended table 3 and paragraph 3 of the Supplementary Provisions shall come into effect as from January 1 of the same year, and the provisions revising Article 48-37 shall come into effect as from February 13 of the same year.
- 2 施行日前に都税事務所長等が滞納処分に着手した自動車税及び自動車取得税の徴収については、引き続き当該都税事務所長等が行うものとする。
- (2) The collection of automobile tax and automobile acquisition tax for which the director of the metropolitan tax office, etc. initiated the disposition of delinquency prior to the effective date shall continue to be conducted by the said director of the metropolitan tax office, etc.
- 3 この条例による改正後の東京都都税条例(以下「新条例」という。)別表第三の規定は、昭和六十年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下この項において同じ。)に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得割については、なお従前の例による。

(3) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance"), the provisions of Appended Table 3 of the New Ordinance shall apply mutatis mutandis to the retirement allowance, etc. (meaning the retirement allowance, etc. prescribed in Article 24-7-2 of the New Ordinance; the same shall apply hereinafter) payable on and after January 1, 1985, the provisions then in force shall remain applicable to the per capita income pertaining to the retirement allowance, etc.

4 新条例第二十四条の五第一項、別表第一及び別表第二の規定は、昭和六十年以後の年度分の個人の都民税について適用し、昭和五十九年度分までの個人の都民税については、なお従前の例による。

(4) The provisions of Article 24-5, paragraph (1), appended table 1 and appended table 2 of the New Ordinance shall apply to the metropolitan inhabitant tax for individuals for the FY 1985 and thereafter, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax for individuals for the FY 1984 and before.

附 則(昭和六〇年条例第一三号)

Supplementary Provisions (Ordinance No. 12 of 1985)

1 この条例は、昭和六十年四月一日から施行する。

(1) This Ordinance will come into effect on April 1, 1985.

2 別段の定めがあるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中都たばこ消費税に関する部分は、この条例の施行の日(以下「施行日」という。)以後に行われた新条例第四十八条の十二に規定する売渡し等に係る製造たばこに対して課すべき都たばこ消費税について適用し、施行日前に日本専売公社が売り渡した製造たばこに対して課する都たばこ消費税については、なお従前の例による。

(2) Except as otherwise provided, the part of the provisions of the Tokyo Metropolitan Tobacco Consumption Tax in the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (Hereinafter referred to as the 'New Ordinance') relating to the metropolitan tobacco consumption tax shall apply to the metropolitan tobacco consumption tax to be imposed on manufactured tobacco sold, etc. as stipulated in Article 48-12 of the New Ordinance that are sold on or after the date of enforcement of this Ordinance (hereinafter referred to as the 'enforcement date')., while the previous provisions shall remain applicable to the metropolitan tobacco consumption tax imposed on manufactured tobacco sold by the Japan Monopolist Corporation before the effective date.

3 前項の規定によりなお従前の例によることとされる都たばこ消費税に係る税額で日本たばこ産業株式会社が日本たばこ産業株式会社法(昭和五十九年法律第六十九号)附則第十二条第一項の規定によりその納付義務を承継することとなるものについては、日本たばこ産業株式会社がこの条例による改正前の東京都都税条例(以下「旧条例」という。)

第二章第四節の規定の例により申告納付するものとする。

(3) With regard to the amount of tax pertaining to the metropolitan tobacco consumption tax that is to remain in force pursuant to the provisions of the preceding paragraph and for which Japan Tobacco Inc. (Act No.69 of 1984) will succeed to the obligation to pay pursuant to Article 12, paragraph (1) of the Supplementary Provisions of the Japan Tobacco Inc. Act, Japan Tobacco Inc. shall declare and pay the tax pursuant to the provisions of Chapter II, Section 4 of the Tokyo Metropolitan Tax Ordinance (hereinafter referred to as the 'old ordinance') prior to its amendment by this Ordinance.

4 地方税法施行令及び国有資産等所在市町村交付金及び納付金に関する法律施行令の一部を改正する政令(昭和六十年政令第六号)附則第四条に規定する製造たばこが、施行日において新条例第四十八条の十第一項に規定する卸売販売業者等以外の者により所持されている場合には、当該製造たばこについては、当該製造たばこを所持する者を同項に規定する卸売販売業者等とみなす。

4 In the case where manufactured cigarettes prescribed in Article 4 of the Supplementary Provisions of the Cabinet Order for Partial Revision of the Order for Enforcement of the Local Tax Act and the Order for Enforcement of the Act on Grants and Payments to Municipalities with National Property, etc. (Cabinet Order No. 6 of 1985) are possessed by persons other than wholesale dealers, etc. prescribed in Article 48-10, paragraph (1) of the New Ordinance as of the effective date, such persons shall be deemed to be wholesale dealers, etc. prescribed in the same paragraph.

5 旧条例附則第十一条の規定は、昭和六十年十月一日前に終了した各事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一分配により納付すべき法人税額に係る法人の都民税を含む。)については、なおその効力を有する。

(5) The provision of Article 11 of the Supplementary Provisions of the Former Ordinance shall apply mutatis mutandis to the Tokyo metropolitan inhabitant tax of corporations for each business year ended before October 1, 1985 and the Tokyo metropolitan inhabitant tax of corporations for the amount of corporation tax on liquidation income due to dissolution or merger before the said date (including corporation tax for the business year under liquidation of corporations subject to corporation tax on liquidation income and corporation levy due to partial distribution of residual assets), shall remain in effect.

6 前項の規定の適用がある場合における新条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(昭和六十年東京都条例第十三号)附則第五項によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

(6) With regard to the application of the provision of Article 12 of the Supplementary Provisions of the New Ordinance in the case where the provision of the preceding paragraph applies, the term "the preceding Article" in paragraph (1) of the same Article shall be deemed to be replaced with "the Tokyo Metropolitan Tax Ordinance prior to the revision by the said Ordinance which shall remain in force pursuant to paragraph (5) of the Supplementary Provisions of the Ordinance Partially amendment of the Tokyo Metropolitan Tax Ordinance (Ordinance No. 13 of 1985); Article 11 of the Supplementary Provisions".

附 則(昭和六〇年条例第四八号)

Supplementary Provisions (Ordinance No. 48 of 1985)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の六の規定は、昭和六十年以後の年度分の個人の都民税について適用し、昭和五十九年度分までの個人の都民税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") is as follows; Article 24-6 shall apply to the metropolitan inhabitant tax of individuals for the fiscal year 1985 and thereafter, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of individuals for the FY 1984 and thereafter.

3 新条例第四十八条の四の八及び附則第六条第一項の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(3) The provisions of Article 48-4-8 of the New Ordinance and Article 6, paragraph (1) of the Supplementary Provisions shall come into force as from the date of enforcement of this Ordinance (hereinafter referred to as the "effective date"), and to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

4 新条例附則第五条の二第一項の規定は、昭和五十九年四月一日以後に新築された新条例第四十八条第一項第三号の特例適用住宅に係る土地の取得に対して課すべき不動産取得税について適用し、同日前に新築された同号の特例適用住宅に係る土地の取得に対して課すべき不動産取得税については、なお従前の例による。

(4) The provision of Article 5-2, paragraph (1) of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of land pertaining to a special exception-applicable residence set forth in Article 48, paragraph (1), item (iii) of the New Ordinance newly constructed on or after April 1, 1984, is applied prior to the said date.

5 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第七条第一項に規定する電気を動力源とする自動車に対して課する昭和五十九年度分の自動車税については、なお従前の例による。

5 The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") is as follows; With regard to the motor vehicle tax for fiscal year 1984 imposed on automobiles powered by electricity as provided for in Paragraph 1 of Article 7 of the Supplementary Provisions, the provisions then in force shall remain applicable.

6 昭和五十九年四月一日から昭和六十年三月三十一日までの間において狩猟者の登録を受ける者に対して課する狩猟者登録税については、なお従前の例による。

(6) With regard to the hunter registration tax to be imposed on persons who are registered as hunters during the period from April 1, 1984 to March 31, 1985, the provisions then in force shall remain applicable.

7 旧条例附則第十四条第一項の規定は、昭和五十四年度分の固定資産税及び都市計画税については、なおその効力を有する。

(7) The provisions of Article 14, paragraph (1) of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed assets tax and city planning tax for the FY 1979.

8 新条例附則第十八条の規定は、昭和六十年以後の年度分の土地に対して課する特別土地保有税について適用し、昭和五十九年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(8) The provisions of Article 18 of the Supplementary Provisions of the New Ordinance shall apply to the special land possession tax to be imposed on land for the FY 1985 and thereafter, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land up to the FY 1984.

附 則(昭和六一年条例第八二号)

Supplementary Provisions (Ordinance No. 18 of 1986)

1 この条例は、公布の日から施行する。

(1) This Ordinance shall be enforced as from the day of its promulgation.

2 昭和六十一年五月一日(次項及び附則第四項において「指定日」という。)前に課した、又は課すべきであつた都たばこ消費税については、なお従前の例による。

(2) May 1, 1986 (referred to as the "Designated Date" in the following paragraph and paragraph 4 of the Supplementary Provisions), or with respect to the metropolitan tobacco consumption tax that should have been imposed prior to the revision by this Act (hereinafter referred to as "metropolitan tobacco consumption tax"), the provisions then in force shall remain applicable.

3 指定日前に東京都都税条例第四十八条の十第一項の売渡し又は同条第二項の売渡し若

しくは消費等(地方税法(昭和二十五年法律第二百二十六号)第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。)が行われた製造たばこを指定日に販売のため所持する卸売販売業者等(この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の十第一項に規定する卸売販売業者等をいう。以下この項において同じ。)又は小売販売業者がある場合において、これらの者が租税特別措置法の一部を改正する法律(昭和六十一年法律第十三号)附則第二十一条第四項の規定により製造たばこの製造者として当該製造たばこを指定日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ消費税を課されることとなるときは、これらの者が卸売販売業者等として当該製造たばこを指定日に小売販売業者に売り渡したものとみなして、都たばこ消費税を課する。この場合における都たばこ消費税の課税標準は、当該売り渡したものとみなされる製造たばこの本数(地方税法及び国有資産等所在市町村交付金及び納付金に関する法律の一部を改正する法律(昭和六十一年法律第十四号。次項において「昭和六十一年改正法」という。)附則第五条第六項の規定により読み替えて適用される同法第一条による改正後の地方税法第七十四条の四第三項の規定による製造たばこの本数をいう。)とし、当該都たばこ消費税の税率は、千本につき百六十円とする。

(2) Wholesale distributors, etc. who take possession for sale on the designated date of manufactured tobacco that have been sold under Article 48-10, paragraph (1) of the Tokyo Metropolitan Tax Ordinance or sold or consumed, etc. (excluding sales as provided for in Article 74-6, paragraph (1), items (i) and (ii) of the Local Tax Act (Act No. 226 of 1950) under Article 48-10, paragraph (2) of the same Ordinance before the designated date (The Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the 'New Ordinance')). Or Wholesale distributors, etc. as defined in Article 48-10(1). Hereinafter the same shall apply in this paragraph), when these persons are to be imposed tobacco consumption tax pursuant to the provisions of Article 21, paragraph (4) of the Supplementary Provisions of the Act on Partial Amendment of the Act on Special Measures Concerning Taxation (Act for Partial Amendment of the Local Tax Act and the Act on Grants and Payments to Municipalities with National Assets, etc. (Act No. 14 of 1986, In the following paragraph, referred to as the "1986 Amendment Act")) means the number of manufactured tobacco under Article 74-4, paragraph (3) of the Local Tax Act as amended by Article 1 of the said Act as applied by replacing the terms pursuant to Article 5, paragraph (6) of the Supplementary Provisions), as manufacturers of manufactured tobacco pursuant to the provisions of the same paragraph by deeming that said manufactured tobacco were transferred from the manufacturing plants of these persons on the designated date, they shall be deemed to have sold said manufactured tobacco to retail sellers as wholesale dealers etc. on the designated date and Metropolitan tobacco consumption tax shall be imposed. In this case, the tax base of the metropolitan tobacco consumption tax shall be the number of manufactured

tobacco deemed to have been sold, and the tax rate of said metropolitan tobacco consumption tax shall be 160 yen per thousand cigarettes.

- 4 前項に規定する者は、昭和六十一年改正法附則第五条第二項に規定する貯蔵場所又は小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を指定日から起算して一月以内に知事に提出するとともに、昭和六十一年十月三十一日までに、当該申告書に記載した第二号に掲げる都たばこ消費税額に相当する金額を納付書によつて納付しなければならない。

- (4) The person prescribed in the preceding paragraph shall submit a written report stating the following matters for each storage place or business office of a retail seller prescribed in Article 5, paragraph (2) of the Supplementary Provisions of the 1986 Amendment Act to the Governor within one month from the date of designation, and shall pay, by October 31, 1986, the amount equivalent to the cigarette consumption tax listed in item (ii) listed in said written report.

- 一 所持する製造たばこで前項に規定するものの区分及び区分ごとの数量並びに当該数量により算出した都たばこ消費税の課税標準となる製造たばこの本数

- (i) The category of manufactured cigarettes possessed by the person and the quantity of each category of manufactured cigarettes prescribed in the preceding paragraph, and the number of manufactured cigarettes which shall be the tax base of the metropolitan tobacco consumption tax calculated based on said quantity

- 二 前号の本数により算定した前項の規定による都たばこ消費税額

- (ii) The amount of metropolitan cigarette consumption tax pursuant to the preceding paragraph calculated based on the number of tobacco set forth in the preceding item

- 三 その他参考となるべき事項

- (iii) Other matters that should be of reference.

- 5 附則第三項の規定により都たばこ消費税を課する場合には、同項及び前項に規定するもののほか、新条例の規定中都たばこ消費税に関する部分(新条例第四十八条の十四の二及び第四十八条の十四の四第二項の規定を除く。)を適用する。この場合において、第四十八条の十四の四第一項中「法第七百三十六条第五項」とあるのは、「地方税法及び国有資産等所在市町村交付金及び納付金に関する法律の一部を改正する法律(昭和六十一年法律第十四号)附則第九条第六項の規定により読み替えて適用される同法第一条による改正後の地方税法第七百三十六条第五項」とする。

- (5) In the case where the metropolitan tobacco consumption tax is imposed pursuant to the provisions of paragraph (3) of the Supplementary Provisions, in addition to what is provided for in the same paragraph and the preceding paragraph, the part of the provisions of the New Ordinance concerning the metropolitan tobacco consumption tax (excluding the provisions of Article 48-14-2 and Article 48-14-4, paragraph (2) of the New Ordinance) shall be deemed to be replaced with the part concerning the metropolitan tobacco consumption tax.) shall be applied.

In this case, the term "Article 736 paragraph (5) of the Act" in Article 48-14-4 paragraph (1) shall be deemed to be replaced with "Article 736 paragraph (5) of the Local Tax Act as replaced and applied pursuant to Article 9 paragraph (6) of the Supplementary Provisions of the Act to Amend the Local Tax Act and the Act on Grants and Payments to Municipalities with National Property, etc. (Act No. 14 of 1986). Article 736, paragraph (5) of the Local Tax Act after the revision".

- 6 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第七条第一項に規定する電気を動力源とする自動車に対して課する昭和六十年分の自動車税については、なお従前の例による。

(6) The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") is as follows, with regard to the automobile tax for fiscal 1985 imposed on automobiles powered by electricity as provided for in Article 7, paragraph 1 of the Supplementary Provisions, the provisions then in force shall remain applicable.

- 7 新条例附則第九条第二項の規定は、この条例の施行の日(以下「施行日」という。)以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(7) The provisions of Article 9, paragraph (2) of the Supplementary Provisions of the New Ordinance shall come into effect on the date of enforcement of this Ordinance (hereinafter referred to as the "effective date"), and to the motor vehicle acquisition tax to be imposed on the acquisition of a motor vehicle before the effective date of this Act, the provisions then in force shall remain applicable.

- 8 新条例第百八十八条の十四第一項の規定は、施行日以後に終了する事業年度分の法人の事業及び昭和六十一年以後の年分の個人の事業(施行日前に廃止された個人の事業を除く。)に対して課すべき新条例第百八十八条の十二第一項に規定する事業に係る事業所税(以下この項において「事業に係る事業所税」という。)について適用し、施行日前に終了した事業年度分の法人の事業並びに同年前の年分の個人の事業及び昭和六十一年分の個人の事業で施行日前に廃止されたものに対して課する事業に係る事業所税については、なお従前の例による。

8 The provision of Article 188-14 paragraph (1) of the New Ordinance shall apply mutatis mutandis to the businesses of corporations for business years ending on and after the effective date and the businesses of individuals for the years after 1986 (excluding businesses of individuals abolished before the effective date), Article 188-12, paragraph (1) of the New Ordinance shall be applied mutatis mutandis to the business establishment tax prescribed in Article 188-12(1) of the New Ordinance (hereinafter referred to in this paragraph as the "business establishment tax on businesses") to be imposed on the businesses of the corporation, the provisions then in force shall

remain applicable with respect to the establishment tax imposed on businesses of corporations for business years ended prior to the effective date and on individual businesses for the years prior to the effective date and on individual businesses for the year 1986 which were abolished prior to the effective date.

附 則(昭和六一年条例第九四号)

Supplementary Provisions (Ordinance No. 18 of 1986)

- 1 この条例は、公布の日から施行する。
 - (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車税に関する部分は、昭和六十一年度以後の年度分の自動車税について適用し、昭和六十年
度分までの自動車税については、なお従前の例による。
 - (2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") is as follows. The part of the provision of the preceding paragraph (hereinafter referred to as the "motor vehicle tax") concerning the motor vehicle tax shall apply to the motor vehicle tax for the FY 1966 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for the fiscal year up to and including the FY 1985.
- 3 昭和六十一年度分の自動車税について、前項の規定により新条例第八十四条第二項の規定を適用する場合には、同項中「当該年度の納期限」とあるのは、「昭和六十一年八月三十一日」とする。
 - (3) In the case where the provisions of Article 84, paragraph (2) of the New Ordinance are applied pursuant to the provisions of the preceding paragraph to the motor vehicle tax for FY 1986, the term "due date of payment for the relevant fiscal year" in the same paragraph shall be replaced with "August 31, 1986".

附 則(昭和六二年条例第四四号)

Supplementary Provisions (Ordinance No. 54 of 1987)

- 1 この条例は、公布の日から施行する。
 - (1) This Ordinance shall be enforced as from the day of its promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第五条の二第一項の規定は、昭和六十一年四月一日以後に新築された新条例第四十八条第一項第三号の特例適用住宅に係る土地の取得に対して課すべき不動産取得税について適用する。
 - (2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") is as follows. The provision of Article 5-2, paragraph (1) of the Supplementary Provisions shall apply to the real estate acquisition tax to be imposed on the acquisition of land pertaining to a specially-applied house set forth in Article 48, paragraph (1), item (iii) of the New Ordinance, which is newly constructed on or after April 1, 1986.

- 3 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第五条の二第一項の規定は、昭和六十一年三月三十一日以前に新築された旧条例第四十八条第一項第三号の特例適用住宅に係る土地の取得に対して課する不動産取得税については、なおその効力を有する。この場合において、昭和六十年四月一日から昭和六十一年三月三十一日までの間に新築された同号の特例適用住宅に係る土地の取得に対して課すべき不動産取得税については、旧条例附則第五条の二第一項中「昭和六十二年三月三十一日」とあるのは、「昭和六十三年三月三十一日」とする。

(3) The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") is hereby amended as follows.) The provision of Article 5-2, paragraph (1) of the Supplementary Provisions shall remain in force with regard to the real estate acquisition tax to be imposed on the acquisition of land pertaining to the specially-applied house set forth in Article 48, paragraph (1), item (iii) of the Former Ordinance which was newly constructed before March 31, 1986. In this case, with regard to the real estate acquisition tax to be imposed on the acquisition of land pertaining to a house newly constructed during the period from April 1, 1985, to March 31, 1986, the term "March 31, 1987" in Article 5-2, paragraph (1) of the Supplementary Provisions of the Former Article shall be deemed to be replaced with "March 31, 1988."

- 4 旧条例附則第七条第一項に規定する電気を動力源とする自動車又は同項に規定するメタノール自動車に対して課する昭和六十一年度分の自動車税については、なお従前の例による。

4 With regard to the motor vehicle tax for FY 1986 imposed on electric vehicles as prescribed in Article 7, paragraph (1) of the Supplementary Provisions of the Former Ordinance or methanol-powered vehicles as prescribed in the same Paragraph, the provisions then in force shall remain applicable.

附 則(昭和六二年条例第七三号)

Supplementary Provisions (Ordinance No. 73 of 1987)

- 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。

(1) This Ordinance shall be enforced as from the day of its promulgation. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

- 一 第二十四条の七の四及び別表第三の改正規定並びに附則第四項、第五項及び附則別表第二の規定 昭和六十三年一月一日

(i) The provisions revising Article 24-7-4 and appended table 3, and the provisions of paragraphs (4) and (5) of the Supplementary Provisions and appended table 2 of the Supplementary Provisions: January 1, 1988

- 二 目次の改正規定、第十五条第二項、第十八条第一項第一号及び第二号並びに第二

項、第二十四条の二、第二十四条の四並びに第二十四条の十一第一項の改正規定、第二章第一節中第二十四条の十一の次に五条を加える改正規定、附則第十二条第二項の改正規定、同条第七項を削る改正規定、別表第一及び別表第二の改正規定並びに附則第三項、第六項から第八項まで、第十項及び附則別表第一の規定 昭和六十三年四月一日

(ii) The provisions revising the table of contents, the provisions revising Article 15, paragraph (2), Article 18, paragraph (1), items (i) and (ii) and paragraph (2), Article 24-2, Article 24-4, and Article 24-11, paragraph (1), the provision in Chapter II, Section 1 adding five articles following Article 24-11, the provision revising Article 12, paragraph (2) of the Supplementary Provisions, the provision deleting paragraph (7) of the same article (2) The provisions to revise Article 24-11, paragraph 1 of the Supplementary Provisions, the provisions to revise Appended Table 1 and Appended Table 2, and the provisions of paragraph (3), paragraphs (6) to (8) inclusive, paragraph (10), and Appended Table 1 of the Supplementary Provisions: April 1, 1988

2 別段の定めがあるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、昭和六十三年度以後の年度分の個人の都民税について適用し、昭和六十二年分までの個人の都民税については、なお従前の例による。

2 Except as otherwise provided, the Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") shall be effective as of the date of the enactment of this Ordinance, which relates to the individual metropolitan inhabitant tax, shall apply to the individual metropolitan inhabitant tax for the FY 1988 and thereafter, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for FY 1987 and thereafter.

3 新条例第二十四条の四第一項及び第二十四条の五第一項の規定の適用については、昭和六十三年度分の個人の都民税に限り、新条例第二十四条の四第一項の表中「三百万円」とあるのは「二百六十万円」と、新条例第二十四条の五第一項中「別表第一」とあるのは「東京都都税条例の一部を改正する条例(昭和六十二年東京都条例第七十三号)附則別表第一」とする。

(3) With respect to the application of the provisions of Article 24-4, paragraph (1) and Article 24-5, paragraph (1) of the New Ordinance, only with respect to the metropolitan inhabitant tax for individuals for the fiscal year 1988, the term "3,000,000 yen" in the table in Article 24-4, paragraph (1) of the New Ordinance shall be deemed to be replaced with "2,600,000 yen", and the term "Appended Table 1" in Article 24-5, paragraph (1) of the New Ordinance shall be deemed to be replaced with "Appended Table 1 of the Ordinance for Partial Amendment of the Metropolitan Tax Ordinance of Tokyo (Ordinance No. 73 of 1947). (2) The term "Appended

Table 1" in Article 24-4, paragraph (1) of the New Ordinance shall be deemed to be replaced with "Appended Table 1 of the Supplementary Provisions of the Ordinance Revising a Portion of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No. 73 of 1987).

- 4 新条例第二十四条の七の四及び別表第三の規定は、昭和六十三年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下この項及び次項において同じ。)に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得割については、なお従前の例による。
- 4 The provisions of Article 24-7-4 and Appended Table 3 of the New Ordinance shall apply mutatis mutandis to retirement allowances, etc. (meaning retirement allowances, etc. prescribed in Article 24-7-2 of the New Ordinance. The same shall apply hereinafter in this paragraph and the next paragraph.) payable on or after January 1, 1988. The provisions then in force shall remain applicable to the per capita income pertaining to the retirement allowance, etc.
- 5 新条例第二十四条の七の四並びに新条例附則第五条第二項及び第三項の規定の適用については、昭和六十三年一月一日から同年十二月三十一日までの間に支払うべき退職手当等に係る所得割に限り、新条例第二十四条の七の四の表中「三百万円」とあるのは「二百六十万円」と、新条例附則第五条第二項及び第三項中「別表第三」とあるのは「東京都都税条例の一部を改正する条例(昭和六十二年東京都条例第七十三号)附則別表第二」とする。
- (5) With respect to the application of Article 24-7-4 of the New Ordinance and the provisions of Article 5, paragraph (2) and paragraph (3) of the Supplementary Provisions of the New Ordinance, "3,000,000 yen" in the table of Article 24-7-4 of the New Ordinance shall be read as "2,600,000 yen" and "2,600,000 yen" in the table of Article 24-7-4 of the New Ordinance, only for the income tax rate for retirement allowance, etc. payable during the period from January 1, 1988 to December 31, 1988. In Article 5, paragraphs (2) and (3) of the Supplementary Provisions, the term "Appended Table 3" shall be deemed to be replaced with "Appended Table 2 of the Supplementary Provisions of the Ordinance Partially Revising the Tokyo Metropolitan Government Tax Ordinance (Tokyo Metropolitan Ordinance No. 73 of 1987)".
- 6 この条例による改正前の東京都都税条例(以下「旧条例」という。)第二十四条の十一第一項第五号及び第六号の規定は、昭和六十二年度分までの個人の都民税については、なおその効力を有する。
- 6 The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") is as follows, the provisions of Article 24-11, paragraph (1), items (v) and (vi) shall remain in force with respect to the metropolitan inhabitant tax for individuals up to the fiscal year 1987.
- 7 新条例の規定中利子等に係る都民税に関する部分は、昭和六十三年四月一日(地方税法の一部を改正する法律(昭和六十二年法律第九十四号。以下「改正法」という。))附則第

四条第十一項に規定する普通預金等(以下この項において「普通預金等」という。)にあつては、普通預金等に係る日として同項に規定する日)以後に支払を受けるべき同項に規定する利子配当給付補てん金等(以下この項において「利子配当給付補てん金等」という。)について適用し、昭和六十三年四月一日(普通預金等にあつては、普通預金等に係る日として同項に規定する日)前に支払を受けるべき利子配当給付補てん金等及び同年四月一日前に支払を受けるべき同項に規定する財産形成貯蓄に係る利子、収益の分配又は差益については、なお従前の例による。

(7) The part of the provisions of the new Ordinance which relates to the metropolitan inhabitant tax on interest, etc. shall apply to the compensation money for interest dividend benefits, etc. prescribed in the said paragraph to be paid on and after April 1, 1988 (Act to amend part of the Local Tax Act (Act No. 94 of 1987. Hereinafter referred to as the "Amendment Act"). Ordinary deposit, etc., as provided for in Article 4, paragraph (11) of the Supplementary Provisions (hereinafter in this paragraph referred to as 'ordinary deposit, etc.') in the case of a savings deposit, etc., the date prescribed in the same paragraph as the date pertaining to the savings deposit, etc.), the provisions then in force shall remain applicable to compensating benefits for interest and dividend benefits, etc. (hereinafter in this paragraph referred to as "compensation money for interest dividend benefits, etc.") payable before 1 April 1988 (or, in the case of a savings deposit, the date specified in that paragraph as the date relating to the savings deposit) and to interest, distribution of earnings or margin profit pertaining to property-formation savings prescribed in the same paragraph payable before 1 April 1988.

8 昭和六十三年四月一日以後に支払を受けるべき改正法附則第四条第十二項に規定する利子配当等(以下この項において「利子配当等」という。)で同日を含む利子配当等の計算期間に対応するもの、同項に規定する財産形成貯蓄利子等(以下この項において「財産形成貯蓄利子等」という。)で同日を含む財産形成貯蓄利子等の計算期間、保険期間若しくは共済期間に対応するもの又は同日以後に支払を受けるべき同項に規定する給付補てん金等(以下この項において「給付補てん金等」という。)で同日を含む給付補てん金等の計算期間として同項に規定する期間に対応するもののうち、その利子配当等、財産形成貯蓄利子等又は給付補てん金等の計算期間、保険期間若しくは共済期間の初日から同年三月三十一日までの期間に対応するものの額として同項の規定により計算した金額に相当する部分の利子配当等、財産形成貯蓄利子等又は給付補てん金等については、なお従前の例による。

8 Dividends of interest, etc. prescribed in Article 4, paragraph (12) of the Supplementary Provisions of the Revised Act (hereinafter referred to as "Dividends of Interest, etc." in this paragraph) to be paid on or after April 1, 1988) that corresponds to the calculation period of interest and dividends, etc. that includes the same date, property formation savings interest, etc. prescribed in the same paragraph (hereinafter in this paragraph referred to as "property formation savings

interest, etc."), the amount of the compensation for benefits, etc. prescribed in the preceding paragraph (hereinafter in this paragraph referred to as "compensation for benefits, etc.") which corresponds to the calculation period, insurance period or mutual aid period of the property formation savings interest, etc. that includes the said date, the amount calculated pursuant to the provision of the preceding paragraph as the amount of interest dividends, etc., interest on property formation savings, etc. or compensation benefits, etc. corresponding to the period from the first day of the calculation period, insurance period or mutual insurance period to March 31 of the same year, which is the period prescribed in the same paragraph as the calculation period of compensation benefits, etc. that includes the same date (hereinafter referred to as the "calculation period" in this paragraph), with regard to the portion of interest and dividends, etc., interest on property formation savings, etc. or compensation money for benefits, etc. equivalent to the amount calculated pursuant to the provision of paragraph (1) of the preceding Article (hereinafter referred to as "interest and dividends, etc."), the provisions then in force shall remain applicable.

- 9 新条例第四十八条の四の五第一項に規定する事業協同組合等が、公害防止事業団の設置し、又は造成した旧条例第四十八条の四の五第一項に規定する公害防止事業団法の一部を改正する法律(昭和六十二年法律第四十三号)による改正前の公害防止事業団法(昭和四十年法律第九十五号)第十八条第二号又は第三号に規定する施設の用に供する不動産を取得し、かつ、当該不動産の取得の日から五年以内に当該事業協同組合等の組合員又は所属員に当該不動産を譲渡した場合における当該事業協同組合等による不動産の取得に対して課する不動産取得税については、なお従前の例による。

- 9 In the event that a business cooperative, etc. prescribed in Article 48-4-5, paragraph (1) of the New Ordinance acquires real estate to be used for facilities prescribed in Article 18, item (ii) or (iii) of the Act on Pollution Control Associations (Act No. 95 of 1965) prior to its amendment by the Act for Partial Amendment of the Pollution Control Associations Act (Act No. 43 of 1987), which was established or developed by the Japan Environmental Management Association for Pollution Control (JEMAI) and transfers such real estate to its members or affiliated members within five years from the date of acquisition of such real estate, the provisions then in force shall remain applicable. The provisions then in force shall remain applicable.

- 10 旧条例附則第十二条第七項の規定は、昭和六十三年四月一日前に開始した事業年度分の法人の都民税については、なおその効力を有する。

- 10 The provision of Article 12, paragraph (7) of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the metropolitan inhabitant tax of corporations for business years beginning before April 1, 1988.

附則別表第一 個人の都民税の簡易税額表(附則第3項関係)

Appended Table 1 to the Supplementary Provisions: Simplified Tax Amount Schedule for

Individual inhabitant Tax (Related to Paragraph 3 of the Supplementary Provisions)

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
2,000円未満 Under 2,000		0	0	60,000	62,000	1,200	2.0
2,000	4,000	0	0	62,000	64,000	1,200	2.0
4,000	6,000	0	0	64,000	66,000	1,200	2.0
6,000	8,000	100	2.0	66,000	68,000	1,300	2.0
8,000	10,000	100	2.0	68,000	70,000	1,300	2.0
10,000	12,000	200	2.0	70,000	72,000	1,400	2.0
12,000	14,000	200	2.0	72,000	74,000	1,400	2.0
14,000	16,000	200	2.0	74,000	76,000	1,400	2.0
16,000	18,000	300	2.0	76,000	78,000	1,500	2.0
18,000	20,000	300	2.0	78,000	80,000	1,500	2.0
20,000	22,000	400	2.0	80,000	82,000	1,600	2.0
22,000	24,000	400	2.0	82,000	84,000	1,600	2.0
24,000	26,000	400	2.0	84,000	86,000	1,600	2.0
26,000	28,000	500	2.0	86,000	88,000	1,700	2.0
28,000	30,000	500	2.0	88,000	90,000	1,700	2.0
30,000	32,000	600	2.0	90,000	92,000	1,800	2.0
32,000	34,000	600	2.0	92,000	94,000	1,800	2.0
34,000	36,000	600	2.0	94,000	96,000	1,800	2.0
36,000	38,000	700	2.0	96,000	98,000	1,900	2.0
38,000	40,000	700	2.0	98,000	100,000	1,900	2.0
40,000	42,000	800	2.0	100,000	102,000	2,000	2.0
42,000	44,000	800	2.0	102,000	104,000	2,000	2.0

44,000	46,000	800	2.0	104,000	106,000	2,000	2.0
46,000	48,000	900	2.0	106,000	108,000	2,100	2.0
48,000	50,000	900	2.0	108,000	110,000	2,100	2.0
50,000	52,000	1,000	2.0	110,000	112,000	2,200	2.0
52,000	54,000	1,000	2.0	112,000	114,000	2,200	2.0
54,000	56,000	1,000	2.0	114,000	116,000	2,200	2.0
56,000	58,000	1,100	2.0	116,000	118,000	2,300	2.0
58,000	60,000	1,100	2.0	118,000	120,000	2,300	2.0

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
120,000	122,000	2,400	2.0	234,000	238,000	4,600	2.0
122,000	124,000	2,400	2.0	238,000	242,000	4,700	2.0
124,000	126,000	2,400	2.0	242,000	246,000	4,800	2.0
126,000	130,000	2,500	2.0	246,000	250,000	4,900	2.0
130,000	134,000	2,600	2.0	250,000	254,000	5,000	2.0
134,000	138,000	2,600	2.0	254,000	258,000	5,000	2.0
138,000	142,000	2,700	2.0	258,000	262,000	5,100	2.0
142,000	146,000	2,800	2.0	262,000	266,000	5,200	2.0
146,000	150,000	2,900	2.0	266,000	270,000	5,300	2.0
150,000	154,000	3,000	2.0	270,000	274,000	5,400	2.0
154,000	158,000	3,000	2.0	274,000	278,000	5,400	2.0
158,000	162,000	3,100	2.0	278,000	282,000	5,500	2.0
162,000	166,000	3,200	2.0	282,000	286,000	5,600	2.0
166,000	170,000	3,300	2.0	286,000	290,000	5,700	2.0
170,000	174,000	3,400	2.0	290,000	294,000	5,800	2.0

174,000	178,000	3,400	2.0	294,000	298,000	5,800	2.0
178,000	182,000	3,500	2.0	298,000	302,000	5,900	2.0
182,000	186,000	3,600	2.0	302,000	306,000	6,000	2.0
186,000	190,000	3,700	2.0	306,000	310,000	6,100	2.0
190,000	194,000	3,800	2.0	310,000	314,000	6,200	2.0
194,000	198,000	3,800	2.0	314,000	318,000	6,200	2.0
198,000	202,000	3,900	2.0	318,000	322,000	6,300	2.0
202,000	206,000	4,000	2.0	322,000	326,000	6,400	2.0
206,000	210,000	4,100	2.0	326,000	330,000	6,500	2.0
210,000	214,000	4,200	2.0	330,000	334,000	6,600	2.0
214,000	218,000	4,200	2.0	334,000	338,000	6,600	2.0
218,000	222,000	4,300	2.0	338,000	342,000	6,700	2.0
222,000	226,000	4,400	2.0	342,000	346,000	6,800	2.0
226,000	230,000	4,500	2.0	346,000	350,000	6,900	2.0
230,000	234,000	4,600	2.0	350,000	354,000	7,000	2.0

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
354,000	358,000	7,000	2.0	516,000	522,000	10,300	2.0
358,000	362,000	7,100	2.0	522,000	528,000	10,400	2.0
362,000	366,000	7,200	2.0	528,000	534,000	10,500	2.0
366,000	370,000	7,300	2.0	534,000	540,000	10,600	2.0
370,000	374,000	7,400	2.0	540,000	546,000	10,800	2.0
374,000	378,000	7,400	2.0	546,000	552,000	10,900	2.0
378,000	382,000	7,500	2.0	552,000	558,000	11,000	2.0
382,000	386,000	7,600	2.0	558,000	564,000	11,100	2.0

386,000	390,000	7,700	2.0	564,000	570,000	11,200	2.0
390,000	396,000	7,800	2.0	570,000	576,000	11,400	2.0
396,000	402,000	7,900	2.0	576,000	582,000	11,500	2.0
402,000	408,000	8,000	2.0	582,000	588,000	11,600	2.0
408,000	414,000	8,100	2.0	588,000	594,000	11,700	2.0
414,000	420,000	8,200	2.0	594,000	600,000	11,800	2.0
420,000	426,000	8,400	2.0	600,000	606,000	12,000	2.0
426,000	432,000	8,500	2.0	606,000	612,000	12,100	2.0
432,000	438,000	8,600	2.0	612,000	618,000	12,200	2.0
438,000	444,000	8,700	2.0	618,000	624,000	12,300	2.0
444,000	450,000	8,800	2.0	624,000	630,000	12,400	2.0
450,000	456,000	9,000	2.0	630,000	636,000	12,600	2.0
456,000	462,000	9,100	2.0	636,000	642,000	12,700	2.0
462,000	468,000	9,200	2.0	642,000	648,000	12,800	2.0
468,000	474,000	9,300	2.0	648,000	654,000	12,900	2.0
474,000	480,000	9,400	2.0	654,000	660,000	13,000	2.0
480,000	486,000	9,600	2.0	660,000	666,000	13,200	2.0
486,000	492,000	9,700	2.0	666,000	672,000	13,300	2.0
492,000	498,000	9,800	2.0	672,000	678,000	13,400	2.0
498,000	504,000	9,900	2.0	678,000	684,000	13,500	2.0
504,000	510,000	10,000	2.0	684,000	690,000	13,600	2.0
510,000	516,000	10,200	2.0	690,000	696,000	13,800	2.0

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
696,000	702,000	13,900	2.0	908,000	916,000	18,100	2.0

702,000	708,000	14,000	2.0	916,000	924,000	18,300	2.0
708,000	714,000	14,100	2.0	924,000	932,000	18,400	2.0
714,000	720,000	14,200	2.0	932,000	940,000	18,600	2.0
720,000	726,000	14,400	2.0	940,000	948,000	18,800	2.0
726,000	732,000	14,500	2.0	948,000	956,000	18,900	2.0
732,000	738,000	14,600	2.0	956,000	964,000	19,100	2.0
738,000	744,000	14,700	2.0	964,000	972,000	19,200	2.0
744,000	750,000	14,800	2.0	972,000	980,000	19,400	2.0
750,000	756,000	15,000	2.0	980,000	988,000	19,600	2.0
756,000	762,000	15,100	2.0	988,000	996,000	19,700	2.0
762,000	768,000	15,200	2.0	996,000	1,004,000	19,900	2.0
768,000	774,000	15,300	2.0	1,004,000	1,012,000	20,000	2.0
774,000	780,000	15,400	2.0	1,012,000	1,020,000	20,200	2.0
780,000	788,000	15,600	2.0	1,020,000	1,028,000	20,400	2.0
788,000	796,000	15,700	2.0	1,028,000	1,036,000	20,500	2.0
796,000	804,000	15,900	2.0	1,036,000	1,044,000	20,700	2.0
804,000	812,000	16,000	2.0	1,044,000	1,052,000	20,800	2.0
812,000	820,000	16,200	2.0	1,052,000	1,060,000	21,000	2.0
820,000	828,000	16,400	2.0	1,060,000	1,068,000	21,200	2.0
828,000	836,000	16,500	2.0	1,068,000	1,076,000	21,300	2.0
836,000	844,000	16,700	2.0	1,076,000	1,084,000	21,500	2.0
844,000	852,000	16,800	2.0	1,084,000	1,092,000	21,600	2.0
852,000	860,000	17,000	2.0	1,092,000	1,100,000	21,800	2.0
860,000	868,000	17,200	2.0	1,100,000	1,108,000	22,000	2.0
868,000	876,000	17,300	2.0	1,108,000	1,116,000	22,100	2.0
876,000	884,000	17,500	2.0	1,116,000	1,124,000	22,300	2.0
884,000	892,000	17,600	2.0	1,124,000	1,132,000	22,400	2.0
892,000	900,000	17,800	2.0	1,132,000	1,140,000	22,600	2.0
900,000	908,000	18,000	2.0	1,140,000	1,148,000	22,800	2.0

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable	税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or	税額 amount of tax	平均 税率 avera ge tax rate

retirement income				taxable retirement income			
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
1,148,000	1,156,000	22,900	2.0	1,410,000	1,420,000	29,300	2.0
1,156,000	1,164,000	23,100	2.0	1,420,000	1,430,000	29,600	2.0
1,164,000	1,172,000	23,200	2.0	1,430,000	1,440,000	29,900	2.0
1,172,000	1,180,000	23,400	2.0	1,440,000	1,450,000	30,200	2.0
1,180,000	1,188,000	23,600	2.0	1,450,000	1,460,000	30,500	2.1
1,188,000	1,196,000	23,700	2.0	1,460,000	1,470,000	30,800	2.1
1,196,000	1,204,000	23,900	2.0	1,470,000	1,480,000	31,100	2.1
1,204,000	1,212,000	24,000	2.0	1,480,000	1,490,000	31,400	2.1
1,212,000	1,220,000	24,200	2.0	1,490,000	1,500,000	31,700	2.1
1,220,000	1,228,000	24,400	2.0	1,500,000	1,510,000	32,000	2.1
1,228,000	1,236,000	24,500	2.0	1,510,000	1,520,000	32,300	2.1
1,236,000	1,244,000	24,700	2.0	1,520,000	1,530,000	32,600	2.1
1,244,000	1,252,000	24,800	2.0	1,530,000	1,540,000	32,900	2.1
1,252,000	1,260,000	25,000	2.0	1,540,000	1,550,000	33,200	2.1
1,260,000	1,268,000	25,200	2.0	1,550,000	1,560,000	33,500	2.1
1,268,000	1,276,000	25,300	2.0	1,560,000	1,570,000	33,800	2.1
1,276,000	1,284,000	25,500	2.0	1,570,000	1,580,000	34,100	2.1
1,284,000	1,292,000	25,600	2.0	1,580,000	1,590,000	34,400	2.1
1,292,000	1,300,000	25,800	2.0	1,590,000	1,600,000	34,700	2.1
1,300,000	1,310,000	26,000	2.0	1,600,000	1,610,000	35,000	2.1
1,310,000	1,320,000	26,300	2.0	1,610,000	1,620,000	35,300	2.1
1,320,000	1,330,000	26,600	2.0	1,620,000	1,630,000	35,600	2.1
1,330,000	1,340,000	26,900	2.0	1,630,000	1,640,000	35,900	2.2
1,340,000	1,350,000	27,200	2.0	1,640,000	1,650,000	36,200	2.2
1,350,000	1,360,000	27,500	2.0	1,650,000	1,660,000	36,500	2.2
1,360,000	1,370,000	27,800	2.0	1,660,000	1,670,000	36,800	2.2
1,370,000	1,380,000	28,100	2.0	1,670,000	1,680,000	37,100	2.2
1,380,000	1,390,000	28,400	2.0	1,680,000	1,690,000	37,400	2.2
1,390,000	1,400,000	28,700	2.0	1,690,000	1,700,000	37,700	2.2

1,400,000	1,410,000	29,000	2.0	1,700,000	1,710,000	38,000	2.2

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
1,710,000	1,720,000	38,300	2.2	2,010,000	2,020,000	47,300	2.3
1,720,000	1,730,000	38,600	2.2	2,020,000	2,030,000	47,600	2.3
1,730,000	1,740,000	38,900	2.2	2,030,000	2,040,000	47,900	2.3
1,740,000	1,750,000	39,200	2.2	2,040,000	2,050,000	48,200	2.3
1,750,000	1,760,000	39,500	2.2	2,050,000	2,060,000	48,500	2.3
1,760,000	1,770,000	39,800	2.2	2,060,000	2,070,000	48,800	2.3
1,770,000	1,780,000	40,100	2.2	2,070,000	2,080,000	49,100	2.3
1,780,000	1,790,000	40,400	2.2	2,080,000	2,090,000	49,400	2.3
1,790,000	1,800,000	40,700	2.2	2,090,000	2,100,000	49,700	2.3
1,800,000	1,810,000	41,000	2.2	2,100,000	2,110,000	50,000	2.3
1,810,000	1,820,000	41,300	2.2	2,110,000	2,120,000	50,300	2.3
1,820,000	1,830,000	41,600	2.2	2,120,000	2,130,000	50,600	2.3
1,830,000	1,840,000	41,900	2.2	2,130,000	2,140,000	50,900	2.3
1,840,000	1,850,000	42,200	2.2	2,140,000	2,150,000	51,200	2.3
1,850,000	1,860,000	42,500	2.2	2,150,000	2,160,000	51,500	2.3
1,860,000	1,870,000	42,800	2.3	2,160,000	2,170,000	51,800	2.3
1,870,000	1,880,000	43,100	2.3	2,170,000	2,180,000	52,100	2.3
1,880,000	1,890,000	43,400	2.3	2,180,000	2,190,000	52,400	2.4
1,890,000	1,900,000	43,700	2.3	2,190,000	2,200,000	52,700	2.4
1,900,000	1,910,000	44,000	2.3	2,200,000	2,210,000	53,000	2.4
1,910,000	1,920,000	44,300	2.3	2,210,000	2,220,000	53,300	2.4
1,920,000	1,930,000	44,600	2.3	2,220,000	2,230,000	53,600	2.4

1,930,000	1,940,000	44,900	2.3	2,230,000	2,240,000	53,900	2.4
1,940,000	1,950,000	45,200	2.3	2,240,000	2,250,000	54,200	2.4
1,950,000	1,960,000	45,500	2.3	2,250,000	2,260,000	54,500	2.4
1,960,000	1,970,000	45,800	2.3	2,260,000	2,270,000	54,800	2.4
1,970,000	1,980,000	46,100	2.3	2,270,000	2,280,000	55,100	2.4
1,980,000	1,990,000	46,400	2.3	2,280,000	2,290,000	55,400	2.4
1,990,000	2,000,000	46,700	2.3	2,290,000	2,300,000	55,700	2.4
2,000,000	2,010,000	47,000	2.3	2,300,000	2,310,000	56,000	2.4

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
2,310,000	2,320,000	56,300	2.4	2,610,000	2,620,000	65,400	2.5
2,320,000	2,330,000	56,600	2.4	2,620,000	2,630,000	65,800	2.5
2,330,000	2,340,000	56,900	2.4	2,630,000	2,640,000	66,200	2.5
2,340,000	2,350,000	57,200	2.4	2,640,000	2,650,000	66,600	2.5
2,350,000	2,360,000	57,500	2.4	2,650,000	2,660,000	67,000	2.5
2,360,000	2,370,000	57,800	2.4	2,660,000	2,670,000	67,400	2.5
2,370,000	2,380,000	58,100	2.4	2,670,000	2,680,000	67,800	2.5
2,380,000	2,390,000	58,400	2.4	2,680,000	2,690,000	68,200	2.5
2,390,000	2,400,000	58,700	2.4	2,690,000	2,700,000	68,600	2.5
2,400,000	2,410,000	59,000	2.4	2,700,000	2,710,000	69,000	2.5
2,410,000	2,420,000	59,300	2.4	2,710,000	2,720,000	69,400	2.5
2,420,000	2,430,000	59,600	2.4	2,720,000	2,730,000	69,800	2.5
2,430,000	2,440,000	59,900	2.4	2,730,000	2,740,000	70,200	2.5
2,440,000	2,450,000	60,200	2.4	2,740,000	2,750,000	70,600	2.5
2,450,000	2,460,000	60,500	2.4	2,750,000	2,760,000	71,000	2.5

2,460,000	2,470,000	60,800	2.4	2,760,000	2,770,000	71,400	2.5
2,470,000	2,480,000	61,100	2.4	2,770,000	2,780,000	71,800	2.5
2,480,000	2,490,000	61,400	2.4	2,780,000	2,790,000	72,200	2.5
2,490,000	2,500,000	61,700	2.4	2,790,000	2,800,000	72,600	2.6
2,500,000	2,510,000	62,000	2.4	2,800,000	2,810,000	73,000	2.6
2,510,000	2,520,000	62,300	2.4	2,810,000	2,820,000	73,400	2.6
2,520,000	2,530,000	62,600	2.4	2,820,000	2,830,000	73,800	2.6
2,530,000	2,540,000	62,900	2.4	2,830,000	2,840,000	74,200	2.6
2,540,000	2,550,000	63,200	2.4	2,840,000	2,850,000	74,600	2.6
2,550,000	2,560,000	63,500	2.4	2,850,000	2,860,000	75,000	2.6
2,560,000	2,570,000	63,800	2.4	2,860,000	2,870,000	75,400	2.6
2,570,000	2,580,000	64,100	2.4	2,870,000	2,880,000	75,800	2.6
2,580,000	2,590,000	64,400	2.4	2,880,000	2,890,000	76,200	2.6
2,590,000	2,600,000	64,700	2.4	2,890,000	2,900,000	76,600	2.6
2,600,000	2,610,000	65,000	2.5	2,900,000	2,910,000	77,000	2.6

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
2,910,000	2,920,000	77,400	2.6	3,210,000	3,220,000	89,400	2.7
2,920,000	2,930,000	77,800	2.6	3,220,000	3,230,000	89,800	2.7
2,930,000	2,940,000	78,200	2.6	3,230,000	3,240,000	90,200	2.7
2,940,000	2,950,000	78,600	2.6	3,240,000	3,250,000	90,600	2.7
2,950,000	2,960,000	79,000	2.6	3,250,000	3,260,000	91,000	2.8
2,960,000	2,970,000	79,400	2.6	3,260,000	3,270,000	91,400	2.8
2,970,000	2,980,000	79,800	2.6	3,270,000	3,280,000	91,800	2.8
2,980,000	2,990,000	80,200	2.6	3,280,000	3,290,000	92,200	2.8

2,990,000	3,000,000	80,600	2.6	3,290,000	3,300,000	92,600	2.8
3,000,000	3,010,000	81,000	2.7	3,300,000	3,310,000	93,000	2.8
3,010,000	3,020,000	81,400	2.7	3,310,000	3,320,000	93,400	2.8
3,020,000	3,030,000	81,800	2.7	3,320,000	3,330,000	93,800	2.8
3,030,000	3,040,000	82,200	2.7	3,330,000	3,340,000	94,200	2.8
3,040,000	3,050,000	82,600	2.7	3,340,000	3,350,000	94,600	2.8
3,050,000	3,060,000	83,000	2.7	3,350,000	3,360,000	95,000	2.8
3,060,000	3,070,000	83,400	2.7	3,360,000	3,370,000	95,400	2.8
3,070,000	3,080,000	83,800	2.7	3,370,000	3,380,000	95,800	2.8
3,080,000	3,090,000	84,200	2.7	3,380,000	3,390,000	96,200	2.8
3,090,000	3,100,000	84,600	2.7	3,390,000	3,400,000	96,600	2.8
3,100,000	3,110,000	85,000	2.7	3,400,000	3,410,000	97,000	2.8
3,110,000	3,120,000	85,400	2.7	3,410,000	3,420,000	97,400	2.8
3,120,000	3,130,000	85,800	2.7	3,420,000	3,430,000	97,800	2.8
3,130,000	3,140,000	86,200	2.7	3,430,000	3,440,000	98,200	2.8
3,140,000	3,150,000	86,600	2.7	3,440,000	3,450,000	98,600	2.8
3,150,000	3,160,000	87,000	2.7	3,450,000	3,460,000	99,000	2.8
3,160,000	3,170,000	87,400	2.7	3,460,000	3,470,000	99,400	2.8
3,170,000	3,180,000	87,800	2.7	3,470,000	3,480,000	99,800	2.8
3,180,000	3,190,000	88,200	2.7	3,480,000	3,490,000	100,200	2.8
3,190,000	3,200,000	88,600	2.7	3,490,000	3,500,000	100,600	2.8
3,200,000	3,210,000	89,000	2.7	3,500,000	3,510,000	101,000	2.8

課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate	課税総所得金額、調整 所得金額又は課税退職 所得金額 Taxable gross income, adjusted income or taxable retirement income		税額 amount of tax	平均 税率 avera ge tax rate
以上 Or more	未満 Under			以上 Or more	未満 Under		
円 yen	円 yen	円 yen	%	円 yen	円 yen	円 yen	%
3,510,000	3,520,000	101,400	2.8	3,760,000	3,770,000	111,400	2.9

3,520,000	3,530,000	101,800	2.8	3,770,000	3,780,000	111,800	2.9
3,530,000	3,540,000	102,200	2.8	3,780,000	3,790,000	112,200	2.9
3,540,000	3,550,000	102,600	2.8	3,790,000	3,800,000	112,600	2.9
3,550,000	3,560,000	103,000	2.9	3,800,000	3,810,000	113,000	2.9
3,560,000	3,570,000	103,400	2.9	3,810,000	3,820,000	113,400	2.9
3,570,000	3,580,000	103,800	2.9	3,820,000	3,830,000	113,800	2.9
3,580,000	3,590,000	104,200	2.9	3,830,000	3,840,000	114,200	2.9
3,590,000	3,600,000	104,600	2.9	3,840,000	3,850,000	114,600	2.9
3,600,000	3,610,000	105,000	2.9	3,850,000	3,860,000	115,000	2.9
3,610,000	3,620,000	105,400	2.9	3,860,000	3,870,000	115,400	2.9
3,620,000	3,630,000	105,800	2.9	3,870,000	3,880,000	115,800	2.9
3,630,000	3,640,000	106,200	2.9	3,880,000	3,890,000	116,200	2.9
3,640,000	3,650,000	106,600	2.9	3,890,000	3,900,000	116,600	2.9
3,650,000	3,660,000	107,000	2.9	3,900,000	3,910,000	117,000	3.0
3,660,000	3,670,000	107,400	2.9	3,910,000	3,920,000	117,400	3.0
3,670,000	3,680,000	107,800	2.9	3,920,000	3,930,000	117,800	3.0
3,680,000	3,690,000	108,200	2.9	3,930,000	3,940,000	118,200	3.0
3,690,000	3,700,000	108,600	2.9	3,940,000	3,950,000	118,600	3.0
3,700,000	3,710,000	109,000	2.9	3,950,000	3,960,000	119,000	3.0
3,710,000	3,720,000	109,400	2.9	3,960,000	3,970,000	119,400	3.0
3,720,000	3,730,000	109,800	2.9	3,970,000	3,980,000	119,800	3.0
3,730,000	3,740,000	110,200	2.9	3,980,000	3,990,000	120,200	3.0
3,740,000	3,750,000	110,600	2.9	3,990,000	4,000,000	120,600	3.0
3,750,000	3,760,000	111,000	2.9	4,000,000円		121,000	3.0

備考

Remarks

- 「課税総所得金額」とは、総所得金額について、雑損控除、医療費控除、社会保険料控除、小規模企業共済等掛金控除、生命保険料控除、障害者控除、老年者控除、寡婦(寡夫)控除、勤労学生控除、配偶者控除、配偶者特別控除、扶養控除及び基礎控除をした後の金額をいい、「調整所得金額」とは、所得税法第90条第1項第1号に規定する調整所得金額をいい、「課税退職所得金額」とは、退職所得金額について、雑損控除、医療費控除、社会保険料控除、小規模企業共済等掛金控除、生命保険料控除、障害者控除、老年者控除、寡婦(寡夫)控除、勤労学生控除、配偶者控除、配偶者特別控除、扶養控除及び基礎控除をした後の金額をいう。

- "Taxable gross income" means the amount of gross income after deduction for miscellaneous deductions, deduction for medical expenses, deduction for social insurance

premiums, deduction for small-scale enterprise mutual aid premiums, deduction for life insurance premiums, deduction for disabled persons, deduction for the aged, deduction for widows (widowers), deduction for working students, deduction for spouse, special deduction for spouse, deduction for dependents and basic deduction, and "adjusted the "amount of taxable retirement income" means, with respect to the amount of retirement income, the amount after deductions for miscellaneous deductions, deduction for medical expenses, deduction for social insurance premiums, deduction for small-scale enterprise mutual aid premiums, deduction for life insurance premiums, deduction for disabled persons, deduction for the aged, deduction for widows (widowers), deduction for working students, the amount after deduction for spouse, special deduction for spouse, deduction for dependents and basic deduction.

2 「平均税率」とは、地方税法施行令第7条の18第1項の割合をいう。

2 'Average tax rate' means the rate referred to in Article 7-18, paragraph (1) of the Order for Enforcement of the Local Act.

附則別表第二 退職所得に係る個人の都民税の特別徴収税額表(附則第5項関係)

Appended Table 2 of the Supplementary Provisions: Table of special levies for individual metropolitan inhabitants' tax on retirement income (Related to paragraph (5) of the Supplementary Provisions).

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax	退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
8,000円未満 Under 8,000 yen		0	120,000 124,000	124,000 128,000	1,000 1,100
8,000	12,000	0	128,000	132,000	1,100
12,000	16,000	100	132,000	136,000	1,100
16,000	20,000	100	136,000	140,000	1,200
20,000	24,000	100	140,000	144,000	1,200
24,000	28,000	200	144,000	148,000	1,200

28,000	32,000	200	148,000	152,000	1,300
32,000	36,000	200	152,000	156,000	1,300
36,000	40,000	300	156,000	160,000	1,400
40,000	44,000	300	160,000	164,000	1,400
44,000	48,000	300	164,000	168,000	1,400
48,000	52,000	400	168,000	172,000	1,500
52,000	56,000	400	172,000	176,000	1,500
56,000	60,000	500	176,000	180,000	1,500
60,000	64,000	500	180,000	184,000	1,600
64,000	68,000	500	184,000	188,000	1,600
68,000	72,000	600	188,000	192,000	1,600
72,000	76,000	600	192,000	196,000	1,700
76,000	80,000	600	196,000	200,000	1,700
80,000	84,000	700	200,000	204,000	1,800
84,000	88,000	700	204,000	208,000	1,800
88,000	92,000	700	208,000	212,000	1,800
92,000	96,000	800	212,000	216,000	1,900
96,000	100,000	800	216,000	220,000	1,900
100,000	104,000	900	220,000	224,000	1,900
104,000	108,000	900	224,000	228,000	2,000
108,000	112,000	900	228,000	232,000	2,000
112,000	116,000	1,000	232,000	236,000	2,000
116,000	120,000	1,000	236,000	240,000	2,100

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax	退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
240,000	244,000	2,100	468,000	476,000	4,200
244,000	248,000	2,100	476,000	484,000	4,200

248,000	252,000	2,200	484,000	492,000	4,300
252,000	260,000	2,200	492,000	500,000	4,400
260,000	268,000	2,300	500,000	508,000	4,500
268,000	276,000	2,400	508,000	516,000	4,500
276,000	284,000	2,400	516,000	524,000	4,600
284,000	292,000	2,500	524,000	532,000	4,700
292,000	300,000	2,600	532,000	540,000	4,700
300,000	308,000	2,700	540,000	548,000	4,800
308,000	316,000	2,700	548,000	556,000	4,900
316,000	324,000	2,800	556,000	564,000	5,000
324,000	332,000	2,900	564,000	572,000	5,000
332,000	340,000	2,900	572,000	580,000	5,100
340,000	348,000	3,000	580,000	588,000	5,200
348,000	356,000	3,100	588,000	596,000	5,200
356,000	364,000	3,200	596,000	604,000	5,300
364,000	372,000	3,200	604,000	612,000	5,400
372,000	380,000	3,300	612,000	620,000	5,500
380,000	388,000	3,400	620,000	628,000	5,500
388,000	396,000	3,400	628,000	636,000	5,600
396,000	404,000	3,500	636,000	644,000	5,700
404,000	412,000	3,600	644,000	652,000	5,700
412,000	420,000	3,700	652,000	660,000	5,800
420,000	428,000	3,700	660,000	668,000	5,900
428,000	436,000	3,800	668,000	676,000	6,000
436,000	444,000	3,900	676,000	684,000	6,000
444,000	452,000	3,900	684,000	692,000	6,100
452,000	460,000	4,000	692,000	700,000	6,200
460,000	468,000	4,100	700,000	708,000	6,300

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance	税額 amount of tax		退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance	税額 amount of tax	
	以上	未満		以上	未満

Or more	Under		Or more	Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
708,000	716,000	6,300	1,032,000	1,044,000	9,200
716,000	724,000	6,400	1,044,000	1,056,000	9,300
724,000	732,000	6,500	1,056,000	1,068,000	9,500
732,000	740,000	6,500	1,068,000	1,080,000	9,600
740,000	748,000	6,600	1,080,000	1,092,000	9,700
748,000	756,000	6,700	1,092,000	1,104,000	9,800
756,000	764,000	6,800	1,104,000	1,116,000	9,900
764,000	772,000	6,800	1,116,000	1,128,000	10,000
772,000	780,000	6,900	1,128,000	1,140,000	10,100
780,000	792,000	7,000	1,140,000	1,152,000	10,200
792,000	804,000	7,100	1,152,000	1,164,000	10,300
804,000	816,000	7,200	1,164,000	1,176,000	10,400
816,000	828,000	7,300	1,176,000	1,188,000	10,500
828,000	840,000	7,400	1,188,000	1,200,000	10,600
840,000	852,000	7,500	1,200,000	1,212,000	10,800
852,000	864,000	7,600	1,212,000	1,224,000	10,900
864,000	876,000	7,700	1,224,000	1,236,000	11,000
876,000	888,000	7,800	1,236,000	1,248,000	11,100
888,000	900,000	7,900	1,248,000	1,260,000	11,200
900,000	912,000	8,100	1,260,000	1,272,000	11,300
912,000	924,000	8,200	1,272,000	1,284,000	11,400
924,000	936,000	8,300	1,284,000	1,296,000	11,500
936,000	948,000	8,400	1,296,000	1,308,000	11,600
948,000	960,000	8,500	1,308,000	1,320,000	11,700
960,000	972,000	8,600	1,320,000	1,332,000	11,800
972,000	984,000	8,700	1,332,000	1,344,000	11,900
984,000	996,000	8,800	1,344,000	1,356,000	12,000
996,000	1,008,000	8,900	1,356,000	1,368,000	12,200
1,008,000	1,020,000	9,000	1,368,000	1,380,000	12,300
1,020,000	1,032,000	9,100	1,380,000	1,392,000	12,400

退職所得控除額控除後の退	税額	退職所得控除額控除後の	税額

職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		amount of tax	退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
1,392,000	1,404,000	12,500	1,816,000	1,832,000	16,300
1,404,000	1,416,000	12,600	1,832,000	1,848,000	16,400
1,416,000	1,428,000	12,700	1,848,000	1,864,000	16,600
1,428,000	1,440,000	12,800	1,864,000	1,880,000	16,700
1,440,000	1,452,000	12,900	1,880,000	1,896,000	16,900
1,452,000	1,464,000	13,000	1,896,000	1,912,000	17,000
1,464,000	1,476,000	13,100	1,912,000	1,928,000	17,200
1,476,000	1,488,000	13,200	1,928,000	1,944,000	17,300
1,488,000	1,500,000	13,300	1,944,000	1,960,000	17,400
1,500,000	1,512,000	13,500	1,960,000	1,976,000	17,600
1,512,000	1,524,000	13,600	1,976,000	1,992,000	17,700
1,524,000	1,536,000	13,700	1,992,000	2,008,000	17,900
1,536,000	1,548,000	13,800	2,008,000	2,024,000	18,000
1,548,000	1,560,000	13,900	2,024,000	2,040,000	18,200
1,560,000	1,576,000	14,000	2,040,000	2,056,000	18,300
1,576,000	1,592,000	14,100	2,056,000	2,072,000	18,500
1,592,000	1,608,000	14,300	2,072,000	2,088,000	18,600
1,608,000	1,624,000	14,400	2,088,000	2,104,000	18,700
1,624,000	1,640,000	14,600	2,104,000	2,120,000	18,900
1,640,000	1,656,000	14,700	2,120,000	2,136,000	19,000
1,656,000	1,672,000	14,900	2,136,000	2,152,000	19,200
1,672,000	1,688,000	15,000	2,152,000	2,168,000	19,300
1,688,000	1,704,000	15,100	2,168,000	2,184,000	19,500
1,704,000	1,720,000	15,300	2,184,000	2,200,000	19,600
1,720,000	1,736,000	15,400	2,200,000	2,216,000	19,800
1,736,000	1,752,000	15,600	2,216,000	2,232,000	19,900
1,752,000	1,768,000	15,700	2,232,000	2,248,000	20,000

1,768,000	1,784,000	15,900	2,248,000	2,264,000	20,200
1,784,000	1,800,000	16,000	2,264,000	2,280,000	20,300
1,800,000	1,816,000	16,200	2,280,000	2,296,000	20,500

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax	退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
2,296,000	2,312,000	20,600	2,820,000	2,840,000	26,300
2,312,000	2,328,000	20,800	2,840,000	2,860,000	26,600
2,328,000	2,344,000	20,900	2,860,000	2,880,000	26,900
2,344,000	2,360,000	21,000	2,880,000	2,900,000	27,100
2,360,000	2,376,000	21,200	2,900,000	2,920,000	27,400
2,376,000	2,392,000	21,300	2,920,000	2,940,000	27,700
2,392,000	2,408,000	21,500	2,940,000	2,960,000	27,900
2,408,000	2,424,000	21,600	2,960,000	2,980,000	28,200
2,424,000	2,440,000	21,800	2,980,000	3,000,000	28,500
2,440,000	2,456,000	21,900	3,000,000	3,020,000	28,800
2,456,000	2,472,000	22,100	3,020,000	3,040,000	29,000
2,472,000	2,488,000	22,200	3,040,000	3,060,000	29,300
2,488,000	2,504,000	22,300	3,060,000	3,080,000	29,600
2,504,000	2,520,000	22,500	3,080,000	3,100,000	29,800
2,520,000	2,536,000	22,600	3,100,000	3,120,000	30,100
2,536,000	2,552,000	22,800	3,120,000	3,140,000	30,400
2,552,000	2,568,000	22,900	3,140,000	3,160,000	30,600
2,568,000	2,584,000	23,100	3,160,000	3,180,000	30,900
2,584,000	2,600,000	23,200	3,180,000	3,200,000	31,200
2,600,000	2,620,000	23,400	3,200,000	3,220,000	31,500
2,620,000	2,640,000	23,600	3,220,000	3,240,000	31,700
2,640,000	2,660,000	23,900	3,240,000	3,260,000	32,000

2,660,000	2,680,000	24,200	3,260,000	3,280,000	32,300
2,680,000	2,700,000	24,400	3,280,000	3,300,000	32,500
2,700,000	2,720,000	24,700	3,300,000	3,320,000	32,800
2,720,000	2,740,000	25,000	3,320,000	3,340,000	33,100
2,740,000	2,760,000	25,200	3,340,000	3,360,000	33,300
2,760,000	2,780,000	25,500	3,360,000	3,380,000	33,600
2,780,000	2,800,000	25,800	3,380,000	3,400,000	33,900
2,800,000	2,820,000	26,100	3,400,000	3,420,000	34,200

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax	退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
3,420,000	3,440,000	34,400	4,020,000	4,040,000	42,500
3,440,000	3,460,000	34,700	4,040,000	4,060,000	42,800
3,460,000	3,480,000	35,000	4,060,000	4,080,000	43,100
3,480,000	3,500,000	35,200	4,080,000	4,100,000	43,300
3,500,000	3,520,000	35,500	4,100,000	4,120,000	43,600
3,520,000	3,540,000	35,800	4,120,000	4,140,000	43,900
3,540,000	3,560,000	36,000	4,140,000	4,160,000	44,100
3,560,000	3,580,000	36,300	4,160,000	4,180,000	44,400
3,580,000	3,600,000	36,600	4,180,000	4,200,000	44,700
3,600,000	3,620,000	36,900	4,200,000	4,220,000	45,000
3,620,000	3,640,000	37,100	4,220,000	4,240,000	45,200
3,640,000	3,660,000	37,400	4,240,000	4,260,000	45,500
3,660,000	3,680,000	37,700	4,260,000	4,280,000	45,800
3,680,000	3,700,000	37,900	4,280,000	4,300,000	46,000
3,700,000	3,720,000	38,200	4,300,000	4,320,000	46,300
3,720,000	3,740,000	38,500	4,320,000	4,340,000	46,600
3,740,000	3,760,000	38,700	4,340,000	4,360,000	46,800

3,760,000	3,780,000	39,000	4,360,000	4,380,000	47,100
3,780,000	3,800,000	39,300	4,380,000	4,400,000	47,400
3,800,000	3,820,000	39,600	4,400,000	4,420,000	47,700
3,820,000	3,840,000	39,800	4,420,000	4,440,000	47,900
3,840,000	3,860,000	40,100	4,440,000	4,460,000	48,200
3,860,000	3,880,000	40,400	4,460,000	4,480,000	48,500
3,880,000	3,900,000	40,600	4,480,000	4,500,000	48,700
3,900,000	3,920,000	40,900	4,500,000	4,520,000	49,000
3,920,000	3,940,000	41,200	4,520,000	4,540,000	49,300
3,940,000	3,960,000	41,400	4,540,000	4,560,000	49,500
3,960,000	3,980,000	41,700	4,560,000	4,580,000	49,800
3,980,000	4,000,000	42,000	4,580,000	4,600,000	50,100
4,000,000	4,020,000	42,300	4,600,000	4,620,000	50,400

退職所得控除額控除後の退職手当等の金額		税額	退職所得控除額控除後の退職手当等の金額		税額
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
4,620,000	4,640,000	50,600	5,220,000	5,240,000	58,800
4,640,000	4,660,000	50,900	5,240,000	5,260,000	59,200
4,660,000	4,680,000	51,200	5,260,000	5,280,000	59,500
4,680,000	4,700,000	51,400	5,280,000	5,300,000	59,900
4,700,000	4,720,000	51,700	5,300,000	5,320,000	60,300
4,720,000	4,740,000	52,000	5,320,000	5,340,000	60,600
4,740,000	4,760,000	52,200	5,340,000	5,360,000	61,000
4,760,000	4,780,000	52,500	5,360,000	5,380,000	61,300
4,780,000	4,800,000	52,800	5,380,000	5,400,000	61,700
4,800,000	4,820,000	53,100	5,400,000	5,420,000	62,100
4,820,000	4,840,000	53,300	5,420,000	5,440,000	62,400
4,840,000	4,860,000	53,600	5,440,000	5,460,000	62,800
4,860,000	4,880,000	53,900	5,460,000	5,480,000	63,100
4,880,000	4,900,000	54,100	5,480,000	5,500,000	63,500
4,900,000	4,920,000	54,400	5,500,000	5,520,000	63,900

4,920,000	4,940,000	54,700	5,520,000	5,540,000	64,200
4,940,000	4,960,000	54,900	5,540,000	5,560,000	64,600
4,960,000	4,980,000	55,200	5,560,000	5,580,000	64,900
4,980,000	5,000,000	55,500	5,580,000	5,600,000	65,300
5,000,000	5,020,000	55,800	5,600,000	5,620,000	65,700
5,020,000	5,040,000	56,000	5,620,000	5,640,000	66,000
5,040,000	5,060,000	56,300	5,640,000	5,660,000	66,400
5,060,000	5,080,000	56,600	5,660,000	5,680,000	66,700
5,080,000	5,100,000	56,800	5,680,000	5,700,000	67,100
5,100,000	5,120,000	57,100	5,700,000	5,720,000	67,500
5,120,000	5,140,000	57,400	5,720,000	5,740,000	67,800
5,140,000	5,160,000	57,600	5,740,000	5,760,000	68,200
5,160,000	5,180,000	57,900	5,760,000	5,780,000	68,500
5,180,000	5,200,000	58,200	5,780,000	5,800,000	68,900
5,200,000	5,220,000	58,500	5,800,000	5,820,000	69,300

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax	退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
5,820,000	5,840,000	69,600	6,420,000	6,440,000	80,400
5,840,000	5,860,000	70,000	6,440,000	6,460,000	80,800
5,860,000	5,880,000	70,300	6,460,000	6,480,000	81,100
5,880,000	5,900,000	70,700	6,480,000	6,500,000	81,500
5,900,000	5,920,000	71,100	6,500,000	6,520,000	81,900
5,920,000	5,940,000	71,400	6,520,000	6,540,000	82,200
5,940,000	5,960,000	71,800	6,540,000	6,560,000	82,600
5,960,000	5,980,000	72,100	6,560,000	6,580,000	82,900
5,980,000	6,000,000	72,500	6,580,000	6,600,000	83,300
6,000,000	6,020,000	72,900	6,600,000	6,620,000	83,700

6,020,000	6,040,000	73,200	6,620,000	6,640,000	84,000
6,040,000	6,060,000	73,600	6,640,000	6,660,000	84,400
6,060,000	6,080,000	73,900	6,660,000	6,680,000	84,700
6,080,000	6,100,000	74,300	6,680,000	6,700,000	85,100
6,100,000	6,120,000	74,700	6,700,000	6,720,000	85,500
6,120,000	6,140,000	75,000	6,720,000	6,740,000	85,800
6,140,000	6,160,000	75,400	6,740,000	6,760,000	86,200
6,160,000	6,180,000	75,700	6,760,000	6,780,000	86,500
6,180,000	6,200,000	76,100	6,780,000	6,800,000	86,900
6,200,000	6,220,000	76,500	6,800,000	6,820,000	87,300
6,220,000	6,240,000	76,800	6,820,000	6,840,000	87,600
6,240,000	6,260,000	77,200	6,840,000	6,860,000	88,000
6,260,000	6,280,000	77,500	6,860,000	6,880,000	88,300
6,280,000	6,300,000	77,900	6,880,000	6,900,000	88,700
6,300,000	6,320,000	78,300	6,900,000	6,920,000	89,100
6,320,000	6,340,000	78,600	6,920,000	6,940,000	89,400
6,340,000	6,360,000	79,000	6,940,000	6,960,000	89,800
6,360,000	6,380,000	79,300	6,960,000	6,980,000	90,100
6,380,000	6,400,000	79,700	6,980,000	7,000,000	90,500
6,400,000	6,420,000	80,100	7,000,000	7,020,000	90,900

退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax	退職所得控除額控除後の退職手当等の金額 Amount of retirement allowance after deduction of retirement income allowance		税額 amount of tax
以上 Or more	未満 Under		以上 Or more	未満 Under	
円 yen	円 yen	円 yen	円 yen	円 yen	円 yen
7,020,000	7,040,000	91,200	7,620,000	7,640,000	102,000
7,040,000	7,060,000	91,600	7,640,000	7,660,000	102,400
7,060,000	7,080,000	91,900	7,660,000	7,680,000	102,700
7,080,000	7,100,000	92,300	7,680,000	7,700,000	103,100
7,100,000	7,120,000	92,700	7,700,000	7,720,000	103,500

7,120,000	7,140,000	93,000	7,720,000	7,740,000	103,800
7,140,000	7,160,000	93,400	7,740,000	7,760,000	104,200
7,160,000	7,180,000	93,700	7,760,000	7,780,000	104,500
7,180,000	7,200,000	94,100	7,780,000	7,800,000	104,900
7,200,000	7,220,000	94,500	7,800,000	7,820,000	105,300
7,220,000	7,240,000	94,800	7,820,000	7,840,000	105,600
7,240,000	7,260,000	95,200	7,840,000	7,860,000	106,000
7,260,000	7,280,000	95,500	7,860,000	7,880,000	106,300
7,280,000	7,300,000	95,900	7,880,000	7,900,000	106,700
7,300,000	7,320,000	96,300	7,900,000	7,920,000	107,100
7,320,000	7,340,000	96,600	7,920,000	7,940,000	107,400
7,340,000	7,360,000	97,000	7,940,000	7,960,000	107,800
7,360,000	7,380,000	97,300	7,960,000	7,980,000	108,100
7,380,000	7,400,000	97,700	7,980,000	8,000,000	108,500
7,400,000	7,420,000	98,100	8,000,000円以上		退職所得控除額控除後の退職手当等の金額に1.8%を乗じて算出した金額から35,100円を控除した金額
7,420,000	7,440,000	98,400			
7,440,000	7,460,000	98,800			
7,460,000	7,480,000	99,100			
7,480,000	7,500,000	99,500			
7,500,000	7,520,000	99,900			
7,520,000	7,540,000	100,200			
7,540,000	7,560,000	100,600			
7,560,000	7,580,000	100,900			
7,580,000	7,600,000	101,300			
7,600,000	7,620,000	101,700			

(注) この表において「退職所得控除額控除後の退職手当等の金額」とは、退職手当等の金額から退職所得控除額を控除した残額をいう。

(Note) n this table, "the amount of retirement allowance after deduction of retirement income" means the amount remaining after deduction of retirement income from the amount of retirement allowance.

(備考) 税額を求めるには、まず、退職所得控除額控除後の退職手当等の金額を求め、次に、その金額に応じて「退職所得控除額控除後の退職手当等の金額」欄の該当する行を求めるものとし、その行の「税額」欄に記載されている金額が、その求める税額である。この場合において、退職所得控除額控除後の退職手当等の金額が8,000,000円以上の納税義務者の退職所得控除額控除後の退職手当等の金額の2分の1に相当する金

額に1,000円未満の端数があるときは、その端数の金額に2を乗じて計算した金額を退職所得控除額控除後の退職手当等の金額から控除した後の金額を退職所得控除額控除後の退職手当等の金額とみなすものとし、その納税義務者の税額に100円未満の端数があるときは、これを切り捨てた額をもつてその求める税額とする。

(Remarks) To determine the tax amount, the taxpayer shall first determine the amount of the retirement allowance, etc. after deduction of the amount of deduction of retirement income, and then determine the appropriate line in the "Amount of retirement allowance, etc. after deduction of retirement income" column according to that amount, and the amount stated in the "Tax amount" column on that line is the tax amount sought. In this case, if the amount equivalent to one half of the amount of retirement allowance, etc. after deduction of retirement income for a taxpayer whose amount of retirement allowance, etc. after deduction of retirement income is 8,000,000 yen or has a fraction less than 1,000 yen amount calculated by multiplying such fractional amount by 2. If the taxpayer's tax amount includes a fraction of less than 100 yen, the amount rounded down to the nearest 100 yen shall be the amount of tax sought by the taxpayer.

附 則(昭和六三年条例第二七号)

Attachment (Ordinance No. 27 of 1988.)

- 1 この条例は、昭和六十三年四月一日から施行する。
- (1) This Ordinance shall come into force as from April 1, 1988.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、昭和六十三年十月一日以後に終了する事業年度分の法人の事業税及び同日以後の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の事業税及び同日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。
- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") which relates to establishment tax of corporations shall apply to establishment tax of corporations for business years ending on or after October 1, 1988 and establishment tax of corporations (Including the enterprise tax of a corporation for the business year in liquidation of a corporation subject to establishment tax on liquidation income and the establishment tax of a corporation payable by reason of a partial distribution of residual property. The same shall apply hereinafter in this paragraph) on liquidation income from dissolution or merger on or after the same date, and the provisions then in force shall remain applicable to establishment tax of corporations for business years ending before the said date and establishment tax of corporations on liquidation income from

dissolution or merger before the said date.

- 3 前項の規定にかかわらず、法人の昭和六十三年十月一日以後に終了する事業年度に係る地方税法(昭和二十五年法律第二百二十六号)第七十二条の二十六第一項(同項ただし書又は同法第七十二条の四十八第二項ただし書の規定の適用がある場合に限る。)の規定による申告書の提出期限が同日前である場合には、その法人の当該申告書に係る事業税については、なお従前の例による。
- (3) Notwithstanding the provision of the preceding paragraph, where a corporation's due date for filing a return form pursuant to the provision of Article 72-26, paragraph (1) (limited to cases where the proviso of the same paragraph or the proviso of Article 72-48 paragraph (2) of the same Act applies) of the Local Tax Act (Act No.226 of 1950) for a business year ending on or after October 1, 1988 is before the said date, the provisions then in force shall remain applicable to the enterprise tax of the corporation on the said return form.
- 4 新条例附則第十二条第一項、第四項及び第五項の規定は、昭和六十三年十月一日以後に終了する事業年度分の法人の都民税及び同日以後の解散による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額に係る法人の都民税に限る。以下この項において同じ。)について適用し、同日前に終了した事業年度分の法人の都民税及び同日前の解散による清算所得に対する法人税額に係る法人の都民税については、なお従前の例による。
- (4) The provisions of Article 12, paragraphs (1), (4), and (5) of the Supplementary Provisions of the New Ordinance shall apply to the metropolitan inhabitant tax (limited to the metropolitan tax of a corporation for the amount of corporation tax for the fiscal year in liquidation of a corporation subject to corporation tax on liquidation income. The same shall apply hereinafter in this paragraph.) of corporations for business years ending on or after October 1, 1988, and the metropolitan inhabitant tax of corporations on the amount of corporation tax on liquidation income from dissolution on or after such date, and with regard to the metropolitan inhabitant tax of corporations for business years ending before such date and the metropolitan inhabitant tax of corporations on the amount of corporation tax on liquidation income from dissolution before such date, the provisions then in force shall remain applicable
- 5 前項の規定にかかわらず、法人の昭和六十三年十月一日以後に終了する事業年度に係る地方税法の一部を改正する法律(昭和六十二年法律第九十四号)による改正前の地方税法(以下この項において「旧法」という。)第五十三条第一項又は旧法第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第四百五条第一項において準用する場合を含む。))の規定により法人税に係る申告書を提出する義務がある法人が、旧法第五十三条第一項又は旧法第三百二十一条の八第一項の規定により当該申告書の提出期限までに提出すべき申告書で、旧法第五十七条第二項又は旧法第三百二十一条

の十三第二項の規定の適用を受ける法人が提出するもの以外のものに限る。)の提出期限が同日前である場合には、その法人の当該申告書に係る都民税の法人税割については、なお従前の例による。

(5) Notwithstanding the provision of the preceding paragraph, where a corporation's return form (a corporation that is obliged to file a return form for corporation tax pursuant to the provision of Article 71, paragraph (1) (including cases where the provisions of Article 72, paragraph (1) of the same Act apply and where these provisions are applied mutatis mutandis under Article 145, paragraph (1) of the same Act) of the Corporation Tax Act (Act No.34 of 1965) shall file a return form to be filed by the due date of filing said return form pursuant to the provision of Article 53, paragraph (1) of the Former Act or Article 321-8, paragraph (1) of the Former Act, which is limited to a return form other than one filed by a corporation to which the provision of Article 57, paragraph (2) of the Former Act or Article 321-13, paragraph (2) of the Former Act shall apply) under Article 53, paragraph (1) of the Local Tax Act prior to the revision (hereinafter in this paragraph referred to as the "Old Law") by the Act for Partial Amendment of the Local Tax Act (Act No.94 of 1987) or Article 321-8, paragraph (1) of the Former Act for a business year ending on or after October 1, 1988 is due and payable before the said date, the provisions then in force shall remain applicable to the corporation tax rate of metropolitan inhabitant tax for the said return form filed by the corporation.

6 この条例による改正前の東京都都税条例附則第十四条の規定は、昭和五十七年度分及び昭和六十年分の固定資産税及び都市計画税については、なおその効力を有する。

6 The provisions of Article 14 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the fix assets tax and city planning tax for the FY 1982 and the FY 1985.

附 則(昭和六三年条例第七八号)

Supplementary Provisions (Act No.78 of 1988)

1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第五条の二三第二項の規定は、この条例の施行の日(以下「施行日」という。)前に新築された同項の住宅については、なおその効力を有する。

(2) The provisions of Article 5-2-3, paragraph (2) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision (hereinafter referred to as the "Former Ordinance") by this Ordinance shall remain in force with respect to newly constructed residences under the same paragraph prior to the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date").

3 旧条例附則第七条第一項に規定するメタノール自動車に対して課する昭和六十二年度

分の自動車税については、なお従前の例による。

- (3) With regard to the motor vehicle tax for FY1987 imposed on methanol-fueled motor vehicles prescribed in Article 7, paragraph 1 of the Supplementary Provisions of the Former Ordinance, the provisions then in force shall remain applicable.
- 4 施行日の前日までに取得された土地に係る旧条例附則第十九条第一項に規定する土地に対して課する特別土地保有税については、なお従前の例による。
- (4) With regard to the special land possession tax to be imposed on the land prescribed in Article 19, paragraph (1) of the Supplementary Provisions of the Former Ordinance pertaining to the land acquired by the day before the effective date, the provisions then in force shall remain applicable.
- 5 施行日の前日までに土地を取得した者が当該土地を取得した日から一年以内に施行日以後に当該土地に隣接する土地を取得した場合には、前項の規定にかかわらず、旧条例附則第十九条の規定の例による。ただし、前後の取得に係る土地の合計面積が三百平方メートルに満たない場合には、この限りでない。
- (5) In the case where a person who acquired land by the day before the effective date acquires land adjacent to the said land within 1 year from the date of acquisition of the said land and after the effective date, the provisions of Article 19 of the Supplementary Provisions of the Former Article shall apply notwithstanding the provisions of the preceding paragraph. However, this shall not apply where the total area of the land pertaining to the preceding and following acquisitions is less than 300 square meters.
- 6 旧条例第百四十五条第四項に規定する特殊関係者を有する者が施行日の前日までに土地を取得した場合において、当該土地を取得した日から一年以内に施行日以後に当該特殊関係者が当該土地に隣接する土地を取得したときは、第四項の規定にかかわらず、旧条例附則第十九条の規定の例による。ただし、前後の取得に係る土地の合計面積が三百平方メートルに満たない場合には、この限りでない。
- (6) In the case where a person having a special interested person prescribed in Article 145, paragraph (4) of the Former Ordinance has acquired land by the day before the effective date, if said special interested person has acquired land adjacent to said land on or after the effective date within 1 year from the date of acquisition of said land, notwithstanding the provision of paragraph (4), the provisions of Article 19 of the Supplementary Provisions of the Former Ordinance Article 19 of the Supplementary Provisions of the Former Ordinance shall apply. However, this shall not apply where the total area of the land pertaining to the preceding and following acquisitions is less than 300 square meters.

附 則(昭和六三年条例第一一九号)

Supplementary Provisions (Ordinance No. 119 of 1988)

- 1 この条例は、昭和六十四年一月一日から施行する。

- 1 This Ordinance shall come into force as from January 1, 1989.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の七の四及び別表第三の規定は、昭和六十四年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下同じ。)に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得割については、なお従前の例による。
 - 2 The provisions of Article 24-7-4 and Appended Table 3 of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the “New Ordinance”) shall apply to the per capita income for retirement allowances, etc. payable on and after January 1, 1994 (this refers to the retirement allowance, etc. prescribed in Article 24-7-2 of the New Ordinance. The same shall apply hereinafter), and the provisions then in force shall remain applicable to the per capita income for retirement allowances, etc. payable before the said date.

附 則(平成元年条例第三五号)

Supplementary Provisions (Ordinance No. 35 of 1989)
- 3 この条例は、平成元年四月一日から施行する。
 - (1) This Ordinance shall come into force as from April 1, 1989.
 - 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、平成元年度以後の年度分の個人の都民税について適用し、昭和六十三年度分までの個人の都民税については、なお従前の例による。
 - (2) The part of the provisions of the Tokyo Metropolitan Government Tax Ordinance revised by this Ordinance (hereinafter referred to as the “New Ordinance”) that relates to the individual metropolitan inhabitant tax shall apply to the individual metropolitan inhabitant tax for the FY 1989 and thereafter, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1988 and before.
 - 3 新条例の規定中都たばこ税(特別区たばこ税を含む。以下この項において同じ。)に関する部分は、平成元年四月一日(以下「施行日」という。)以後に行われる新条例第四十八条の十二に規定する売渡し等に係る製造たばこに対して課すべき都たばこ税について適用する。
 - (3) The portion of the provisions of the New Ordinance concerning the metropolitan tobacco tax (including special ward cigarette taxes. Hereinafter the same in this paragraph) shall apply to the metropolitan tobacco tax to be imposed on manufactured cigarettes pertaining to sales, etc. prescribed in Article 48-12 of the New Ordinance that are made on or after April 1, 1989. (hereinafter referred to as the "Effective Date")
 - 4 施行日前に行われたこの条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条の十二に規定する売渡し等に係る製造たばこに対して課する都たばこ消費税(特別区たばこ消費税を含む。)については、なお従前の例による。

- (4) With respect to the metropolitan tobacco consumption tax to be imposed on manufactured cigarettes pertaining to sales, etc., made prior to the effective date and prior to the revision by this Ordinance (hereinafter referred to as the "former ordinance"), as provided for in Article 48-12 of the Tokyo Metropolitan Tax Ordinance, the provisions then in force shall remain applicable.
- 5 新条例の規定中ゴルフ場利用税に関する部分は、施行日以後におけるゴルフ場の利用に対して課すべきゴルフ場利用税について適用する。
- (5) The portion of the new ordinance concerning the golf course utilization tax shall apply to the golf course utilization tax to be imposed on the use of golf courses on and after the effective date.
- 6 施行日前における旧条例第四十八条の十五各号に掲げる施設の利用に対して課する娯楽施設利用税については、なお従前の例による。
- (6) With regard to the entertainment facilities use tax to be imposed on the use of the facilities listed in each item of Article 48-15 of the former Ordinance prior to the effective date, the provisions then in force shall remain applicable.
- 7 施行日前にゴルフ場の利用に対して課する娯楽施設利用税の特別徴収義務者が行った旧条例第四十八条の十八第一項又は第二項の規定による納税管理人に係る申告は、当該ゴルフ場に係る新条例第四十八条の二十二第一項又は第二項の規定による納税管理人に係る申告とみなす。
- (7) A return pertaining to a tax payment administrator under Article 48-18, paragraph (1) or (2) of the Old Ordinance filed by a person liable for special collection of the entertainment facility use tax imposed on the use of a golf course prior to the effective date shall be deemed to be a return pertaining to a tax payment administrator under Article 48-22, paragraph (1) or (2) of the New Ordinance pertaining to the said golf course.
- 8 施行日前にゴルフ場の利用に対して課する娯楽施設利用税の特別徴収義務者が行った旧条例第四十八条の二十五第一項、第三項又は第四項の規定による申請又は申告は、当該ゴルフ場に係る新条例第四十八条の二十第一項、第三項又は第四項の規定による申請又は申告とみなす。
- (8) An application or declaration under Article 48-25, paragraph (1), paragraph (3), or paragraph (4) of the Old Ordinance made by a person liable for special collection of the entertainment facility use tax imposed on the use of golf courses prior to the effective date shall be deemed to be an application or declaration under Article 48-20, paragraph (1), paragraph (3), or paragraph (4) of the New Ordinance pertaining to said golf course.
- 9 この条例の施行の際、現にゴルフ場に係る旧条例第四十八条の二十五第七項に規定する証票(第十項及び第十一項において「旧証票」という。)の交付を受けている者は、当該ゴルフ場について新条例第四十八条の二十第六項の規定により証票の交付を受けている者とみなす。

- (9) A person who has actually received a certificate prescribed in Article 48-25, paragraph (7) of the Old Ordinance pertaining to a golf course at the time of enforcement of this Ordinance shall be deemed to be a person who has received a certificate (referred to as "old certificate" in paragraphs (10) and (11)) pursuant to Article 48-20, paragraph (6) of the New Ordinance pertaining to said golf course.
- 10 この条例の施行の際、現に交付を受けているゴルフ場に係る旧証票は、新条例第四十八条の二十第六項の規定に基づく証票が新たに交付されるまでの間、当該ゴルフ場について同項の規定により交付された証票とみなす。
- 10 The old certificate pertaining to a golf course actually issued at the time of enforcement of this Ordinance shall be deemed to be the certificate issued pursuant to the provision of Article 48-20, paragraph (6) of the New Ordinance for the golf course concerned until a new certificate is issued pursuant to the provision of the same paragraph.
- 11 施行日前に旧証票を交付された旧条例第四十八条の二十一第一項又は第二項に規定する娯楽施設利用税の特別徴収義務者は、施行日から一月以内に、交付を受けた当該証票を知事に返納しなければならない。
- 11 The person liable for special collection of the entertainment facility use tax prescribed in Article 48-21, paragraph (1) or (2) of the old Ordinance, who was issued the old certificate prior to the effective date, shall return said certificate issued to the Governor within one month from the effective date.
- 12 旧条例第四十八条の二十一第一項又は第二項に規定する娯楽施設利用税の特別徴収義務者は、施行日前に旧条例第四十八条の二十七第四項に規定する用紙の交付を受けていた場合においては、施行日から一月以内に、交付を受けた用紙でいまだ使用していないものを知事に返納しなければならない。
- (12) The person liable for special collection of entertainment facility use tax prescribed in Article 48-21, paragraph (1) or (2) of the former Ordinance shall, in cases where persons has received the form prescribed in Article 48-27, paragraph (4) of the former Ordinance prior to the effective date, return the form that has been issued but not yet used to the Governor within 1 month from the effective date.
- 13 新条例の規定中特別地方消費税に関する部分は、施行日以後における遊興、飲食及び宿泊並びにその他の利用行為(新条例第四十九条に規定するその他の利用行為をいう。)に対して課すべき特別地方消費税について適用する。
- 13 The part of the New Ordinance concerning the special local consumption tax shall apply to the special local consumption tax to be imposed on entertainment, eating, drinking, lodging and other usage (this refers to other utilization acts as stipulated in Article 49 of the New Ordinance) after the effective date.
- 14 施行日前における遊興、飲食及び宿泊並びにその他の利用行為(旧条例第四十九条に

規定するその他の利用行為をいう。)に対して課する料理飲食等消費税については、なお従前の例による。

(14) With respect to the consumption tax on food and beverages imposed on entertainment, eating and drinking, lodging and other usage activities (this refers to other utilization acts as stipulated in Article 49 of the former ordinance) prior to the effective date, the provisions then in force shall remain applicable.

15 施行日前に料理飲食等消費税の特別徴収義務者が行った旧条例第五十八条第一項、第三項又は第四項の規定による申請又は申告は、当該場所に係る新条例第五十五条第一項、第三項又は第四項の規定による申請又は申告とみなす。

(15) An application or declaration under Article 58, paragraph (1), (3), or (4) of the Old Ordinance made by a person liable for special collection of consumption tax on food and beverages, etc. prior to the effective date shall be deemed to be an application or declaration under Article 55, paragraph (1), (3), or (4) of the New Ordinance for the place concerned.

16 この条例の施行の際、現に旧条例第五十八条第七項に規定する証票の交付を受けている者は、当該場所について新条例第五十五条第六項の規定により証票の交付を受けている者とみなす。

(16) At the time of enforcement of this Ordinance, a person who has actually received a voucher prescribed in Article 58, paragraph (7) of the old Ordinance shall be deemed to be a person who has received a certificate pursuant to Article 55, paragraph (6) of the New Ordinance for the place concerned.

17 この条例の施行の際、現に交付を受けている旧条例第五十八条第七項に規定する証票は、新条例第五十五条第六項の規定に基づく証票が新たに交付されるまでの間、当該場所について同項の規定により交付された証票とみなす。

(17) The voucher prescribed in Article 58, paragraph (7) of the Old Ordinance that is actually being issued at the time of enforcement of this Ordinance shall be deemed to be the certificate issued pursuant to the provisions of the same paragraph for the place concerned until a new certificate is issued pursuant to the provisions of Article 55, paragraph (6) of the New Ordinance.

18 施行日前に旧条例第五十八条第七項又は第八項に規定する証票を交付された旧条例第五十四条第一項又は第二項に規定する料理飲食等消費税の特別徴収義務者は、施行日から二月以内に、交付を受けたこれらの証票を知事に返納しなければならない。

(18) A person liable for special collection of consumption tax on food and beverages, etc. prescribed in Article 54, paragraph (1) or (2) of the old Ordinance who has been issued certificate prescribed in Article 58, paragraph (7) or (8) of the old Ordinance before the effective date shall return these vouchers issued to the Governor within 2 months from the effective date.

19 旧条例第五十四条第一項又は第二項に規定する料理飲食等消費税の特別徴収義務者は、施行日前に地方税法の一部を改正する法律(昭和六十三年法律第百十号)による改正

前の地方税法第百二十九条第四項本文に規定する領収証、旧条例第五十五条第一項に規定するチケット又は旧条例第五十六条第一項に規定する帳簿の用紙の交付を受けていた場合においては、施行日から二月以内に、交付を受けた用紙でいまだ使用していないものを知事に返納しなければならない。

- (19) A person liable for special collection of consumption tax on food and beverages, etc. prescribed in Article 54, paragraph (1) or (2) of the Former Ordinance shall, if he/she has received, prior to the effective date, a receipt prescribed in the main clause of Article 129, paragraph (4) of the Local Tax Act prior to the revision by the Act for Partial Amendment of the Local Tax Act (Act No.100 of 1988), a ticket prescribed in Article 55, paragraph (1) of the Former Ordinance, or a book form prescribed in Article 56, paragraph (1) of the Former Ordinance, in the case where a person has received a form for a ledger book, the person shall return the form that has been issued and has not yet been used to the Governor within 2 months from the effective date of the Act.
- 20 施行日前に旧条例第五十六条の二第五項の規定により料理飲食等消費税私製領収証検査済証印の押印を受けた私製領収証を使用していた料理飲食等消費税の特別徴収義務者は、施行日から二月以内に、押印を受けた私製領収証でいまだ使用していないものについて料理飲食等消費税私製領収証検査済証印の消印を受けなければならない。
- (20) A person liable for special collection of consumption tax on food and beverages, etc. who has used, prior to the effective date, a private receipt stamped with an inspected seal of private receipt for consumption tax on food and beverages, etc. pursuant to Article 56-2, paragraph (5) of the former Ordinance shall, within 2 months from the effective date, obtain a postmark of the inspected seal for private receipts for consumption tax on food and beverages, etc. for any private receipt that has been stamped but not yet used.
- 21 新条例の規定中入湯税に関する部分は、施行日以後の入湯に対して課すべき入湯税について適用し、同日前の入湯に対して課する入湯税については、なお従前の例による。
- 21 The part concerning bathing tax in the provisions of the New Ordinance shall apply to bathing tax to be imposed on baths after the effective date, and the provisions then in force shall remain applicable to bath tax to be imposed on baths before the effective date.
- 22 この条例の施行前にした行為及びこの附則の規定によりなお従前の例によることとされる都税に係るこの条例の施行後にした行為に対する罰則の規定の適用については、なお従前の例による。
- 22 With respect to the application of penal provisions to acts committed prior to the enforcement of this Ordinance and acts committed after the enforcement of this Ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the Supplementary Provisions, the provisions then in force shall remain applicable.

附 則(平成元年条例第七六号)

Supplementary Provisions (Ordinance No. 76 of 1989)

- 1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第五条の二第二項の規定は、この条例の施行の日(以下「施行日」という。)以後に開始する事業年度分の法人の事業税について適用し、施行日前に開始した事業年度分の法人の事業税については、なお従前の例による。

(2) The provisions of Article 5-2, paragraph (2) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance (hereinafter referred to as the "New Ordinance") as revised by this Ordinance shall apply to the establishment taxes of corporations for business years beginning on or after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the establishment taxes of corporations for business years beginning before the effective date.
- 3 新条例第四十八条の四の七第一項の規定は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(3) The provision of Article 48-4-7, paragraph (1) of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 4 新条例附則第五条の二の三第一項の規定は、昭和六十三年四月一日以後に新築された新条例第四十八条第一項第三号の特例適用住宅に係る土地の取得に対して課すべき不動産取得税について適用する。

(4) The provision of Article 5-2-3, paragraph (1) of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of land pertaining to a special exception applicable residence set forth in Article 48, paragraph (1), item (iii) of the New Ordinance that is newly constructed on or after April 1, 1988.
- 5 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第五条の二の三第一項の規定は、昭和六十三年三月三十一日以前に新築された旧条例第四十八条第一項第三号の特例適用住宅に係る土地の取得に対して課する不動産取得税については、なおその効力を有する。この場合において、昭和六十二年十月一日から昭和六十三年三月三十一日までの間に新築された同号の特例適用住宅に係る土地の取得に対して課すべき不動産取得税については、旧条例附則第五条の二の三第一項中「昭和六十四年三月三十一日」とあるのは、「平成元年九月三十日」とする。

(5) The provision of Article 5-2-3, paragraph (1) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the

"Former Ordinance") shall remain in force with regard to the real estate acquisition tax to be imposed on the acquisition of land pertaining to a specially-applied residence under Article 48, paragraph (1), item (iii) of the Former Article which was newly constructed before March 31, 1988. In this case, with regard to the real estate acquisition tax to be imposed on the acquisition of land pertaining to a newly constructed residence to which the special provisions under the same item apply during the period from October 1, 1987 to March 31, 1988, the term "March 31, 1994" in Article 5-2-3, paragraph (1) of the Supplementary Provisions of the Former Article shall be deemed to be replaced with "September 30, 1989.

- 6 別段の定めがあるものを除き、新条例の規定中自動車税に関する部分は、平成元年度以後の年度分の自動車税について適用し、昭和六十三年分までの自動車税については、なお従前の例による。
- (6) Except as otherwise provided, the part of the provisions of the new ordinance concerning the automobile tax shall apply to the motor vehicle tax after FY 1989, and the provisions then in force shall remain applicable to the motor vehicle tax up to and including FY1988.
- 7 小型自動車で地方税法の一部を改正する法律(平成元年法律第十四号)附則第五条第二項に規定するものに対して課すべき平成元年度分の自動車税の税率は、新条例第六十七条第一項第一号の規定にかかわらず、なお従前の例による。
- (7) Notwithstanding the provisions of Article 67, paragraph (1), item (i) of the New Ordinance, the tax rate of automobile tax for the fiscal year 1989 to be imposed on small-sized motor vehicles, which are prescribed in Article 5, Paragraph 2 of the Supplementary Provisions of Partial Amendment of Order for Enforcement of the Local Tax Act (Act No. 14 of 1989), shall remain the same as before.
- 8 前項に規定する小型自動車に対する新条例第六十七条第一項第一号の規定の適用については、平成二年度分及び平成三年度分の自動車税に限り、次の表の上欄に掲げる字句は、平成二年度分にあつては同表の中欄に掲げる字句に、平成三年度分にあつては同表の下欄に掲げる字句にそれぞれ読み替えるものとする。
- 8 With respect to the application of the provision of Article 67, paragraph (1), item (i) of the New Ordinance to small-sized motor vehicles as prescribed in the preceding paragraph, the terms and phrases listed in the upper column of the following table shall be read as the terms and phrases listed in the middle column of the same table for the FY 1990 and the terms and phrases listed in the lower column of the same table for the FY 1991, respectively, only for the FY 1990 and the FY 1991.

一万三千八百円 13,800 yen	一万九百円 19,000 yen	一万二千三百円 12,300 yen
一万五千七百円	一万一千五百円	一万三千五百円

15,700 yen	11,500 yen	13,500 yen
一万七千九百円	一万二千三百円	一万五千百円
17,900 yen	12,300 yen	15,000 yen
二万五百円	一万三千百円	一万六千七百円
20,500 yen	13,100 yen	16,700 yen
二万三千六百円	一万四千二百円	一万八千九百円
23,600 yen	14,200 yen	18,900 yen
二万七千二百円	一万五千四百円	二万一千三百円
27,200 yen	15,400 yen	21,300 yen
四万七百円	一万九千九百円	三万三百円
40,700 yen	19,900 yen	30,300 yen
四万五千円	四万一千三百円	四万三千百円
45,000 yen	41,300 yen	43,100 yen
五万一千円	四万三千三百円	四万七千百円
51,000 yen	43,300 yen	47,100 yen
五万八千円	四万五千六百円	五万一千七百円
58,000 yen	45,600 yen	51,700 yen
六万六千五百円	四万八千五百円	五万七千五百円
66,500 yen	48,500 yen	57,500 yen
七万六千五百円	五万一千八百円	六万四千百円
76,500 yen	51,800 yen	64,100 yen
八万八千円	五万五千六百円	七万一千七百円
88,000 yen	55,600 yen	71,700 yen
十一万一千円	六万三千三百円	八万七千百円
111,000 yen	63,300 yen	87,000 yen

- 9 前項の規定の適用がある場合における新条例第六十七条第五項の規定の適用については、同項中「第一項又は第二項」とあるのは、「東京都都税条例の一部を改正する条例(平成元年東京都条例第七十六号)附則第八項の規定により読み替えて適用される第六十七条第一項又は第二項」とする。

(9) With regard to the application of the provision of Article 67, paragraph (5) of the New Ordinance in the case where the provision of the preceding paragraph applies, the term "paragraph (1) or (2)" in the same paragraph shall be deemed to be replaced with "Article 67, paragraph (1) or (2) as applied by replacing the terms pursuant to the provision of paragraph (8) of the Supplementary Provisions of the Ordinance Partial amendment of the Tokyo Metropolitan Tax Ordinance(Tokyo Metropolitan Ordinance No.76 of 1989)".

10 新条例第百十八条第三項の規定は、平成元年度以後の年度分の固定資産税について適用し、昭和六十三年度分までの固定資産税については、なお従前の例による。

(10) The provisions of Article 118, paragraph (3) of the New Ordinance shall apply to the fixed assets tax for the FY 1989 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed assets tax for the FY 1988 and prior.

11 新条例第百四十五条第五項の規定(土地に対して課する特別土地保有税に関する部分に限る。)は、平成元年度以後の年度分の特別土地保有税について適用し、昭和六十三年度分までの特別土地保有税については、なお従前の例による。

(11) The provisions of Article 145, paragraph (5) of the New Ordinance shall apply to the special land possession tax for the FY 1989 and subsequent fiscal years, and the provisions then in force shall remain applicable to the special land possession tax up to FY 1988.

12 新条例第百四十五条第五項の規定(土地の取得に対して課する特別土地保有税に関する部分に限る。)は、施行日以後の土地の取得に対して課すべき特別土地保有税について適用し、施行日前の土地の取得に対して課する特別土地保有税については、なお従前の例による。

(12) The provisions of Article 145, paragraph (5) of the New Ordinance (limited to the portion related to the special land possession tax imposed on the acquisition of land) shall apply to the special land possession tax to be imposed on the acquisition of land after the effective date, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on the acquisition of land before the effective date.

附 則(平成元年条例第九〇号)

Supplementary Provisions (Ordinance No. 90 of 1989)

1 この条例は、平成元年十月一日から施行する。

(1) This ordinance shall come into effect on October 1, 1989.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定は、平成元年十月一日(以下「施行日」という。)以後に行われる新条例第百三条の二第一項又は第二項に規定する軽油の引取り、同条第三項の軽油の販売、同条第四項の燃料炭化水素油の販売、同条第五項の炭化水素油の消費及び新条例第百三条の三各号の軽油の消費又は譲渡に対して課すべき軽油引取税並びに施行日以後に軽油引取税の特別徴収義務者が新条例第百三条の二第六項の規定に該当するに至った場合において課すべき軽油引取税について適用する。

(2) The provisions of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the gas oil pickup prescribed in Article 103-2, paragraph (1) or (2) of the New Ordinance, the sale of gas oil under paragraph (3) of the same Article, the sale of fuel hydrocarbon oil under paragraph (4) of the same Article, the consumption of hydrocarbon oil under paragraph (5) of the same Article and the consumption of

gas oil under each item of Article 103-3 of the New Ordinance that are conducted on or after October 1 (hereinafter referred to as the "Effective Date"), 1989 or the Gas Oil Delivery Tax, and the diesel oil excise tax to be imposed in the case where a person liable for special collection of the Gas Oil Delivery Tax falls under the provision of Article 103-2, paragraph 6 of the New Ordinance after the effective date of this Ordinance..

- 3 施行日前に行われたこの条例による改正前の東京都都税条例(以下「旧条例」という。)第百三条の二第一項の軽油の引取り、同条第二項の軽油の販売、同条第三項の炭化水素油の消費及び旧条例第百三条の三各号の軽油の消費又は譲渡に対して課する軽油引取税並びに施行日前に軽油引取税の特別徴収義務者が旧条例第百三条の二第四項の規定に該当するに至った場合において課する軽油引取税については、なお従前の例による。

- 3 With regard to the Gas Oil Delivery Tax to be imposed on the purchase of gas oil under Article 103-2, paragraph (1) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), the sale of gas oil under paragraph (2) of the same article, the consumption of hydrocarbon oil under paragraph (3) of the same article, and the consumption or transfer of gas oil under each item of Article 103-3 of the former ordinance, which has been conducted before the effective date, and the gas oil excise tax to be imposed in the case where the person liable to special collection of gas oil excise tax has come under the provision of Article 103-2, paragraph (4) of the former ordinance before the effective date, the provisions then in force shall remain applicable.

- 4 平成元年九月三十日において現に地方税法の一部を改正する法律(平成元年法律第十四号。以下「改正法」という。)による改正前の地方税法(以下「旧法」という。)第七百条の十一第一項の規定により軽油引取税の特別徴収義務者として指定されていた特約業者(以下「旧特約業者」という。)のうち都内に主たる事務所又は事業所を有するものは、施行日から平成二年三月三十一日までの間に限り、新条例第百三条の六第一項の規定により指定を受けた特約業者とみなす。

(4) Special dealers who were actually designated as a person liable for special collection of diesel oil excise tax as of September 30, 1989 pursuant to Article 700-11, paragraph (1) of the Local Tax Act prior to the revision by the Act (hereinafter referred to as the "Old Law") for Partial Amendment of the Local Tax Act (Act No. 14 of 1989. Hereinafter referred to as the "Amendment Act"), and whose principal office is located in Tokyo or those having a place of business shall be deemed to be special contractors designated pursuant to the provisions of Article 103-6, paragraph (1) of the New Ordinance only during the period from the effective date to March 31, 1990.

- 5 平成元年九月三十日において現に旧法の規定により元売業者の指定を受けている者(以下「旧元売業者」という。)又は旧特約業者のうち都内に主たる事務所又は事業所を有するものは、施行日から平成二年三月三十一日までの間に限り、新条例第百三条の六第

一項の規定にかかわらず、同項の規定による特約業者の指定の申請をすることができ
る。この場合において、同項中「仮特約業者」とあるのは「東京都都税条例の一部を改
正する条例(平成元年東京都条例第九十号)附則第五項に規定する旧元売業者又は同条例
附則第四項に規定する旧特約業者」とする。

(5) Notwithstanding the provisions of Article 103-6, paragraph (1) of the New Ordinance, a person who has actually been designated as a distributor (hereinafter referred to as the "Former Original Seller") under the provisions of the Old Act as of September 30, 1989 or a former special distributor having its principal office or place of business in Tokyo may, during the period from the effective date to March 31, 1990 only, apply for designation as a special distributor under the same paragraph In this case, the term "the business office" in the same paragraph shall be deemed to be replaced with "the business office". In this case, the term "provisional special contractor" in the same paragraph shall be deemed to be replaced with "the former principal sales agency prescribed in paragraph (5) of the Supplementary Provisions of the Ordinance Partial Amendment the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance of No.90 of 1989) or the former special contractor prescribed in paragraph (4) of the Supplementary Provisions of the same Ordinance.

6 平成二年三月三十一日において改正法附則第八条第四項の規定の適用を受けている旧元売業者のうち都内に主たる事務所若しくは事業所を有するもの又は同日において附則第四項の規定の適用を受けている旧特約業者のうち、同年四月一日において新条例第百三条の六第一項の規定による特約業者の指定を受けていないものは、同日から同年五月三十一日までの間に限り、同項の規定により指定を受けた特約業者とみなす。

(6) Any former distributor to which the provisions of Article 8, paragraph (4) of the Supplementary Provisions of the Revised Act apply as of March 31, 1990 that has its principal office or place of business in Tokyo or any former special distributor to which the provisions of paragraph (4) of the Supplementary Provisions apply as of the same date that has not been designated as a special distributor under Article 103-6, paragraph (1) of the New Ordinance as of April 1, 1990 shall be deemed, only during the period from the same date to May 31, 1990, to have been designated under the same paragraph.

7 施行日前に旧条例第百三条の八第六項に規定する証票を交付された旧条例第百三条の六に規定する軽油引取税の特別徴収義務者のうち、改正法による改正後の地方税法第七百条の六の四第一項又は新条例第百三条の六第一項の指定を受けたものにあつては当該指定を受けた日から一月以内に、改正法附則第八条第七項又は前項の規定の適用を受けるものにあつては平成二年六月三十日までに、交付を受けた当該証票を知事に返納しなければならない。

7 Among the persons liable for special collection of the Gas Oil Delivery Tax prescribed in Article 103-6 of the Old Ordinance who were issued a certificate prescribed in Article 103-8, paragraph

(6) of the Old Ordinance prior to the effective date, those who have been designated under Article 700-6-4, paragraph (1) of the Local Tax Act revised by the Revised Act or Article 103-6, paragraph (1) of the New Ordinance shall, within 1 month from the date of such designation. In the case of those to whom the provisions of Article 8, paragraph (7) of the Supplementary Provisions of the Amendment Act or the preceding paragraph are applied, the certificate shall be returned to the governor by June 30, 1990.

- 8 この条例の施行前にした行為及びこの附則の規定によりなお従前の例によることとされる都税に係るこの条例の施行後にした行為に対する罰則の規定の適用については、なお従前の例による。

- (8) With respect to the application of penal provisions to acts committed prior to the enforcement of this Ordinance and acts committed after the enforcement of this Ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the Supplementary Provisions, the provisions then in force shall remain applicable.

附 則(平成二年条例第二七号)

Supplementary Provisions (Ordinance No. 27 of 1990)

- 1 この条例は、平成二年四月一日から施行する。

- (1) This ordinance shall come into effect on April 1, 1990.

- 2 この条例による改正前の東京都都税条例附則第十一条の規定は、平成二年十月一日前に終了した各事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部分配により納付すべき法人税額に係る法人の都民税を含む。)については、なおその効力を有する。

- (2) The provisions of Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the metropolitan inhabitant tax of corporations for each business year ended before October 1, 1990 and the metropolitan inhabitant tax of corporations (including the amount of corporation tax for the fiscal year in liquidation of a corporation subject to corporation tax on liquidation income and the amount of corporation tax to be paid due to the partial distribution of residual assets) for the amount of corporation tax on liquidation income due to dissolution or merger before that date.

- 3 前項の規定の適用がある場合におけるこの条例による改正後の東京都都税条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(平成二年東京都条例第二十七号)附則第二項によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

- (3) With respect to the application of the provision of Article 12 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance after amendment by this Ordinance in the case where

the provision of the preceding paragraph applies, "the preceding Article" in paragraph (1) of the same Article shall be read as "Article 11 of the Supplementary Provisions of the Kyoto Metropolitan Tax Ordinance before amendment by this Ordinance which shall remain in force according to paragraph (2) of the Supplementary Provisions of the Partial Amendment of Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No.27 of 1990).

附 則(平成二年条例第七六号)

Supplementary Provisions (Ordinance No. 76 of 1990)

- 1 この条例は、公布の日から施行する。
(1) This ordinance shall come into effect as of the date of promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の四の五第一項の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
2 The provision of Article 48-4-5, paragraph (1) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date (hereinafter referred to as the "Effective Date").
- 3 この条例による改正前の東京都都税条例附則第五条の二の三第二項の規定は、施行日前に新築された同項の住宅については、なおその効力を有する。
(3) The provisions of Article 5-2-3, paragraph (2) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to newly constructed residences under the same paragraph prior to the effective date.
- 4 新条例附則第七条(同条第五項から第八項までを除く。)の規定は、平成二年度以後の年度分の自動車税について適用し、平成元年度分までの自動車税については、なお従前の例による。
(4) The provisions of Article 7 of the Supplementary Provisions of the New Ordinance (excluding paragraphs (5) through (8) of the same Article) shall apply to the motor vehicle tax for FY 1990 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal 1989 and prior.
- 5 新条例附則第七条第五項から第八項までの規定は、施行日以後に取得された自動車に対して課すべき自動車税について適用し、施行日前に取得された自動車に対して課する自動車税については、なお従前の例による。
(5) The provisions of paragraphs (5) through (8) of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax to be imposed on automobiles acquired

on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle tax to be imposed on automobiles acquired before the effective date.

- 6 新条例附則第九条の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(6) The provisions of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the automobile acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

附 則(平成三年条例第九号)

Supplementary Provisions (Ordinance No.9 of 1991)

- 1 この条例は、平成三年四月一日から施行する。

(1) This Ordinance shall come into effect on April 1, 1991.

- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十四条の規定は、昭和六十三年度分の固定資産税及び都市計画税については、なおその効力を有する。

(2) The provisions of Article 14 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "former ordinance") shall remain in force with respect to the fixed assets tax and city planning tax for the FY 1988.

- 3 旧条例附則第二十条の規定は、昭和六十三年度から平成二年度までの各年度分の都市計画税については、なおその効力を有する。

3 The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for each fiscal year from FY 1988 to FY 1990.

附 則(平成三年条例第四二号)

Supplementary Provisions (Ordinance No.42 of 1991)

- 1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

- 2 別段の定めがあるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、平成三年度以後の年度分の個人の都民税について適用し、平成二年度分までの個人の都民税については、なお従前の例による。

2 Except as otherwise provided, the portion of the provisions of the Tokyo Metropolitan Government Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the individual metropolitan inhabitant tax shall apply to the individual

metropolitan inhabitant tax for the FY 1991 and thereafter, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for FY up to 1990.

- 3 新条例第二十四条の七の四及び別表の規定は、平成三年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下この項において同じ。)に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得割については、なお従前の例による。

- 3 The provisions of Article 24-7-4 of the New Ordinance and the appended table shall apply to the per income levy for the retirement allowance, etc. to be paid on and after January 1, 1991, and the provisions then in force shall remain applicable to the per capita income for the retirement allowance, etc. to be paid before the said date.

- 4 新条例の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (4) The part of the new ordinance concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this ordinance, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date (hereinafter referred to as the "Effective Date").

- 5 新条例附則第七条の規定は、平成三年度以後の年度分の自動車税について適用し、平成二年度分までの自動車税については、なお従前の例による。

- 5 The provisions of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax for FY 1991 and after, and the provisions then in force shall remain applicable to the automobile tax for FY 1990 and before.

- 6 新条例附則第九条第三項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

- (6) The provisions of Article 9, paragraph (3) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

- 7 新条例の規定中固定資産税に関する部分は、平成三年度以後の年度分の固定資産税について適用し、平成二年度分までの固定資産税については、なお従前の例による。

- (7) The part of the New Ordinance concerning fixed assets tax shall apply to the fixed assets tax for the FY 1991 and after, and the provisions then in force shall remain applicable to the fixed assets tax for the FY 1990 and before.

- 8 新条例附則第十八条第三項において読み替えて適用される新条例第百五十条第一項第三号の規定により平成三年八月三十一日までに申告納付すべき土地の取得に対して課する特別土地保有税については、新条例附則第十八条第三項において読み替えて適用される新条例第百五十条第一項第三号中「七月一日前一年以内」とあり、及び新条例附則第十八条第二項中「当該基準日前一年以内」とあるのは、「平成三年四月一日から同年六月三十日までの間」とする。

(8) With respect to the special land holding tax to be imposed on the acquisition of land to be declared and paid by August 31, 1991 pursuant to Article 150, paragraph (1), item (iii), the term "within one year before July 1", and "within one year before the said base date" in Article 18, paragraph (2) of the Supplementary Provisions of the New Ordinance shall be deemed to be replaced with "from April 1, 1991 to June 30 of the same year".

- 9 新条例附則第十八条第三項において読み替えて適用される新条例第百五十条第一項第二号の規定により平成四年二月末日までに申告納付すべき土地の取得に対して課する特別土地保有税については、新条例附則第十八条第三項において読み替えて適用される新条例第百五十条第一項第二号中「一月一日前一年以内」とあり、及び新条例附則第十八条第二項中「当該基準日前一年以内」とあるのは、「平成三年四月一日から同年十二月三十一日までの間」とする。

(9) With regard to the special land possession tax to be imposed on the acquisition of land to be declared and paid by the last day of February 1992 pursuant to the provision of Article 150, paragraph (1), item (ii) of the New Ordinance as applied by replacing the terms in Article 18, paragraph (3) of the Supplementary Provisions of the New Ordinance and "within one year before the said record date" in Article 18, paragraph (2) of the Supplementary Provisions of the New Ordinance shall be read as "during the period from April 1, 1991 to December 31 of the same year".

附 則(平成三年条例第四六号)

Supplementary Provisions (Ordinance No.46 of 1991)

- 1 この条例は、平成三年七月一日から施行する。

(1) This ordinance shall come into effect on July 1, 1991.

- 2 この条例による改正後の東京都都税条例第五十条第一項の規定は、平成三年七月一日以後における飲食に対して課すべき特別地方消費税について適用し、同日前における飲食に対して課する特別地方消費税については、なお従前の例による。

(2) The provisions of Article 50, paragraph (1) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the special local consumption tax to be imposed on food and beverages on and after July 1, 1991, and the provisions then in force shall remain applicable to the special local consumption tax to be imposed on food and beverages before the said date.

附 則(平成三年条例第五四号)

Supplementary Provisions (Ordinance No.54 of 1991)

- 1 この条例は、公布の日から施行する。ただし、第二条及び附則第五項の規定は、平成四年四月一日から施行する。

(1) This ordinance shall come into force as from the day of promulgation. However, the provisions of Article 2 and paragraph (5) of the Supplementary Provisions shall come into effect as from April 1, 1992.
- 2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)第八十四条第一項の規定は、平成三年度以後の年度分の自動車税について適用し、平成二年度分までの自動車税については、なお従前の例による。

(2) The provisions of Article 84, paragraph (1) of the Tokyo Metropolitan Tax Ordinance after the revision (hereinafter referred to as the "New Ordinance") pursuant to the provisions of Article 1 shall apply to the motor vehicle tax for FY 1991 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 1990 and onward.
- 3 平成三年度分の自動車税に係る新条例第八十四条第二項の規定の適用については、同項中「当該年度の納期限」とあるのは、「平成三年八月三十一日」とする。

(3) With respect to the application of the provisions of Article 84, paragraph (2) of the New Ordinance pertaining to the motor vehicle tax for FY 1991, the term "due date of payment for the relevant fiscal year" in the same Paragraph shall be replaced with "August 31, 1991".
- 4 平成三年度分の自動車税について、その納期限以前に第一条の規定による改正前の東京都都税条例第八十四条第三項に規定する申請書が提出されている場合は、新条例第八十四条第三項に規定する申請書が提出されているものとみなす。

(4) If an application prescribed in Article 84, paragraph (3) of the Tokyo Metropolitan Tax Ordinance prior to the revision in accordance with the provisions of Article 1 has been submitted prior to the due date for payment of the motor vehicle tax for FY 1991, the application prescribed in Article 84, paragraph (3) of the New Ordinance shall be deemed to have been submitted.
- 5 第二条の規定による改正後の東京都都税条例附則第十六条の規定は、平成四年度以後の年度分の固定資産税及び都市計画税について適用し、平成三年度分までの固定資産税及び都市計画税については、なお従前の例による。

(5) The provisions of Article 16 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance after the revision pursuant to the provisions of Article 2 shall apply to the fixed assets tax and city planning tax for the FY 1992 and after, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for the FY 1991 and before.

附 則(平成四年条例第一一八号)

Supplementary Provisions (Ordinance No.118 of 1992)

- 1 この条例は、公布の日から施行する。

- (1) This ordinance shall come into effect as of the date of promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 3 次項に定めるものを除き、新条例附則第七条の規定は、平成四年度以後の年度分の自動車税について適用し、平成三年度分までの自動車税については、なお従前の例による。
- (3) Except as provided for in the following paragraph, the provisions of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax for FY 1992 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 1991 and prior.
- 4 新条例附則第七条第四項から第七項までの規定は、施行日以後に取得される自動車に対して課すべき自動車税について適用する。
- (4) The provisions of paragraphs (4) through (7) of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the automobile tax to be imposed on motor vehicle acquired on and after the effective date.
- 5 新条例附則第九条第四項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (5) The provisions of Article 9, paragraph (4) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicle on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

附 則(平成四年条例第一五七号)

Supplementary Provisions (Ordinance No.157 of 1992)

- 1 この条例は、平成五年四月一日から施行する。
- (1) This ordinance shall come into effect on April 1, 1993.
- 2 平成五年四月一日前に行われた商品切手の発行に対して課する商品切手発行税につい

ては、なお従前の例による。

(2) With respect to the commodity stamp issue tax to be imposed on the issue of commodity stamps made before April 1, 1993, the provisions then in force shall remain applicable.

3 この条例の施行前にした行為及びこの附則の規定によりなお従前の例によることとされる都税に係るこの条例の施行後にした行為に対する罰則の規定の適用については、なお従前の例による。

(3) With respect to the application of penal provisions to acts committed prior to the enforcement of this Ordinance and acts committed after the enforcement of this Ordinance pertaining to metropolitan taxes to which the provisions then in force shall remain applicable pursuant to the Supplementary Provisions.

附 則(平成五年条例第四〇号)

Supplementary Provisions (Ordinance No.40 of 1993)

1 この条例は、公布の日から施行する。ただし、附則第七条第四項及び第九条第四項の改正規定並びに同条第三項の次に一項を加える改正規定並びに附則第四項及び第六項の規定は、地方税法等の一部を改正する法律(平成五年法律第四号)附則第一条第二号に規定する政令で定める日から施行する。

(1) This Ordinance shall come into effect as from the date of promulgation. However, the revised provisions of Article 7, paragraph (4) and Article (9) of the Supplementary Provisions, the revised provision adding a paragraph following paragraph (3) of the same article, and the provisions of paragraphs (4) and (6) of the Supplementary Provisions shall come into effect as from the date specified by a Cabinet Order prescribed in Article 1, item (ii) of the Supplementary Provisions of Partial Amendment of the Local Tax Act, etc (Act No4 of 1993).

(政令で定める日＝平成五年四月一五日)

(Date specified by Cabinet Order = April 15, 1993)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

3 次項に定めるものを除き、新条例附則第七条の規定は、平成五年度以後の年度分の自動車税について適用し、平成四年度分までの自動車税については、なお従前の例によ

る。

- (3) Except as provided for in the following paragraph, the provisions of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax for FY 1993 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 1992 and prior.
- 4 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第七条第四項に規定する昭和六十三年規制適合車等(附則第一項ただし書に規定する日前に取得されたもの又は同条第四項に規定する昭和五十四年規制適合車につき同日前に抹消登録を受けた者が、当該自動車に代わるものとして同日以後に取得したものに限り、新条例附則第七条第四項の規定の適用を受けるものを除く。)に対して課する平成五年度分の自動車税については、なお従前の例による。
- (4) With regard to the automobile tax for FY 1993 imposed on vehicles compliant with the 1988 regulations, etc. (only those acquired before the date prescribed in the proviso of paragraph (1) of the Supplementary Provisions or those acquired after the same date by a person who has obtained a registration of obliteration before the same date for a vehicle complying with the 1979 Regulations prescribed in paragraph (4) of the same Article as a replacement for the said vehicle, excluding those subject to the provisions of Article 7, paragraph (4) of the Supplementary Provisions of the new Ordinance). as provided for in Article 7, paragraph (4) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance"), the provisions then in force shall remain applicable.
- 5 新条例附則第九条第二項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (5) The provisions of Article 9, paragraph (2) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicle on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 6 旧条例附則第九条第四項に規定する昭和六十三年規制適合車等の取得(当該取得が附則第一項ただし書に規定する日前に行われた場合又は同条第四項の昭和五十四年四月一日以降に適用されるべきものとして定められた自動車排出ガスに係る保安上又は公害防止上の技術基準に適合する自動車につき附則第一項ただし書に規定する日前に抹消登録を受けた者が、当該自動車に代わるものとして同日以後に同条第四項に規定する昭和六十三年規制適合車等を取得した場合に限り、当該取得が新条例附則第九条第三項の規定の適用を受ける場合を除く。)に対して課する自動車取得税については、なお従前の例に

よる。

- (6) With regard to the automobile acquisition tax to be imposed on the acquisition of vehicles, etc. compliant with the 1988 Regulations (In the case where such acquisition was made before the date prescribed in the proviso of paragraph (1) of the Supplementary Provisions, only in the case where a vehicle complying with the 1988 Regulations, etc. prescribed in paragraph (4) of the same Article is acquired after the same date as a substitute for the vehicle concerned or a person who has obtained a cancellation registration for a motor vehicle that conforms to the technical standards for safety or pollution prevention pertaining to motor vehicle emissions established as applicable on or after April 1, 1979, as specified in paragraph (4) of the same Article, before the date specified in the proviso of paragraph (1) of the Supplementary Provisions,, the acquisition shall not be subject to the provisions of Article 9, paragraph (3) of the Supplementary Provisions of the New Ordinance).as provided for in Article 9, paragraph (4) of the Supplementary Provisions of the Former Ordinance, the provisions then in force shall remain applicable.
- 7 施行日前の旧条例附則第九条第三項及び第五項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (7) With regard to the automobile acquisition tax to be imposed on the acquisition of motor vehicle prescribed in paragraphs (3) and (5) of Article 9 of the Supplementary Provisions of the Former Articles prior to the effective date, the provisions then in force shall remain applicable.
- 8 施行日から附則第一項ただし書に規定する日までの間に行われた新条例附則第九条第五項に規定する自動車の取得に対して課すべき自動車取得税に係る同項の規定の適用については、同項中「前二項」とあるのは「前項」とする。
- (8) With respect to the application of the provisions of the same paragraph to the automobile acquisition tax to be imposed on the acquisition of a motor vehicle prescribed in Article 9, paragraph (5) of the Supplementary Provisions of the New Ordinance during the period from the effective date to the date prescribed in the proviso of paragraph (1) of the Supplementary Provisions, "preceding two paragraphs" in the same paragraph shall be read as "preceding paragraph".
- 9 新条例の規定中軽油引取税に関する部分は、施行日以後に行われる新条例第百三条の二第三項の燃料炭化水素油の販売及び同条第四項の軽油又は燃料炭化水素油の販売に対して課すべき軽油引取税について適用し、施行日前に行われた旧条例第百三条の二第三項の軽油の販売及び同条第四項の燃料炭化水素油の販売に対して課する軽油引取税については、なお従前の例による。
- (9) The part of the provisions of the New Ordinance concerning the diesel oil excise tax shall apply to the Gas Oil Delivery Tax to be imposed on the sale of fuel hydrocarbon oil under Article 103-2, paragraph (3) of the New Ordinance and the sale of gas oil or fuel hydrocarbon oil under paragraph (4) of the same article, which are conducted on and after the effective date, and the

provisions then in force shall remain applicable to the diesel oil excise tax imposed on the sale of diesel oil under Article 103-2, paragraph (3) of the Old Ordinance and the sale of fuel hydrocarbon oil under paragraph (4) of the same article, which are conducted before the effective date.

附 則(平成五年条例第四一号)

Supplementary Provisions (Ordinance No.41 of 1993)

- 1 この条例は、平成五年十二月一日から施行する。ただし、第百八十八条の二十六第一項に後段を加える改正規定及び附則第十四条の次に一条を加える改正規定並びに附則第七項及び第八項の規定は、平成六年四月一日から施行する。
 - 2 This Ordinance shall come into effect as from December 1, 1993. However, the provision for revision adding the second sentence to Article 188-26, paragraph (1), the provision for revision adding an article following Article 14 of the Supplementary Provisions, and the provisions of paragraphs (7) and (8) of the Supplementary Provisions shall come into effect as from April 1, 1994.
 - 2 平成五年十二月一日(以下「施行日」という。)前にこの条例による改正前の東京都都税条例(以下「旧条例」という。)第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは旧条例第百三条の三各号の軽油の消費若しくは譲渡が行われた場合又は施行日前に軽油引取税の特別徴収義務者が旧条例第百三条の二第六項の規定に該当するに至った場合において課する軽油引取税の税率については、なお従前の例による。
- (2) With regard to the tax rate of the Gas Oil Delivery Tax to be imposed in the case where the purchase of gas oil prescribed in Article 103-2, paragraph (1) or (2) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance"), the consumption of hydrocarbon oil under Article 103-5 of the same Ordinance, or the consumption or transfer of gas oil under each item of Article 103-3 of the old Ordinance has been conducted before December 1, 1993 (hereinafter referred to as the "Effective Date"), Sale of fuel hydrocarbon oil under paragraph (3) of the said Article, or sale of gas oil or fuel hydrocarbon oil under paragraph (4) of the said Article, or where the person liable for special collection of Gas Oil Delivery Tax has come under the provision of Article 103-2, paragraph (6) of the old Ordinance before the enforcement date, the provisions then in force shall remain applicable.
- 3 この条例による改正後の東京都都税条例(以下「新条例」という。)第百三条の二及び第百三条の三に規定する場合のほか、次の各号に規定する場合には、当該各号に掲げる引渡し等に対し、当該引渡し等を新条例第百三条の二第一項の引取りと、当該各号に定める者を同項の引取りを行う者とみなし、当該引渡し等に係る軽油の数量(第三号の場

合において、当該軽油が同条第四項の製造された軽油であつて当該軽油を所有する石油製品販売業者(同項に規定する石油製品販売業者をいう。以下第六項までにおいて同じ。)により製造されたものであるときは、同条第四項の軽油以外の炭化水素油の数量に相当する数量を控除した数量とし、第四号の場合には、当該免税証に記載された軽油の数量とする。)を課税標準として、当該各号に定める者に軽油引取税を課する。この場合における軽油引取税の税率は、新条例第百三条の四及び附則第十条の規定にかかわらず、一キロリットルにつき、七千八百円とする。

- (2) In addition to the cases prescribed in Articles 103-2 and 103-3 of the Tokyo Metropolitan Tax Ordinance after revision by this Ordinance (hereinafter referred to as the "New Ordinance"), in the cases prescribed in the following items, for the delivery, etc. listed in the respective items, the said delivery, etc. shall be deemed to be a takeover under Article 103-2, paragraph (1) of the New Ordinance and the person specified in the respective items shall be deemed to be a person who takes the delivery under the said paragraph(In the case of item (iii), if such diesel oil is manufactured by the petroleum product distributor (meaning the distributor of petroleum products as set forth in said paragraph. The same shall apply hereinafter through paragraph (6)) who owns such gas oil, the quantity of such gas oil shall be the quantity of hydrocarbon oil other than diesel oil as described in paragraph (4) of the same Article, less the quantity equivalent to the quantity of hydrocarbon oil other than gas oil as described in paragraph (4) of the same Article). In this case, the tax shall be imposed on the person specified in each item of the preceding paragraph, notwithstanding the provisions of Article 103-4 of the New Ordinance and Article 10 of the Supplementary Provisions, the tax rate of the Gas Oil Delivery Tax shall be 7,800 yen per kiloliter

一 施行日前において特約業者若しくは元売業者以外の者(以下この項において「販売業者等」という。)が特約業者又は元売業者から旧条例附則第十条に規定する税率(以下この項及び次項において「旧税率」という。)によって軽油引取税を課された、又は課されるべきであつた軽油の譲渡を受け、施行日以後において特約業者又は元売業者の所有し、又は管理する貯蔵場又は取扱所(第三号において「貯蔵場等」という。)から当該軽油の引渡しを受け、又は移出をした場合における当該軽油の引渡し又は移出当該販売業者等

- (i) Delivery or transfer of gas oil in the case where a person other than a special distributor or a primary distributor (hereinafter in this paragraph referred to as "distributor, etc.") has received from a special distributor or a primary distributor the transfer of gas oil on or before the date of enforcement, on which the Gas Oil Delivery Tax has been or should have been imposed at the tax rate prescribed in Article 10 of the Supplementary Provisions of the Former Article (hereinafter in this paragraph and the next paragraph referred to as the "old tax rate") and has received delivery or transferred such oil from a storage or handling facility owned (referred to

as "storage area, etc." in item (iii)) or managed by a special distributor or a primary distributor on or after the date of enforcement.

二 施行日前において特約業者又は元売業者が旧税率によって軽油引取税を課された、又は課されるべきであった軽油の譲渡を受け、施行日以後において当該譲渡を受けた軽油を譲渡した場合における当該軽油の譲渡 当該特約業者又は元売業者

(ii) Transfer of diesel fuel oil in the case where the special distributor or the primary distributor received the transfer of gas oil on or before the Date of Enforcement, on which the Gas Oil Delivery Tax was or should have been imposed under the old tax rate, and transferred the transferred diesel fuel oil on or after the Date of Enforcement: The said special distributor or primary distributor

三 施行日において、石油製品販売業者が、自己又は自己以外の販売業者等の管理する貯蔵場等において軽油を所有し、又は特約業者、元売業者若しくは石油製品販売業者以外の者から軽油の保管を委託されている場合における当該軽油の所有又は保管 当該石油製品販売業者

(iii) Ownership or storage of gas oil in the case where the Petroleum Product Distributor owns gas oil at the storage facilities, etc. under the control of itself or other distributors, etc. or is entrusted with storage of gas oil by a person other than the distributor, the original distributor or the Petroleum Product Distributor on the effective date. Petroleum product distributor

四 施行日前において免税軽油の使用人から免税証の提出を受けて免税軽油を引き渡した石油製品販売業者又は特約業者若しくは元売業者で当該免税証に係る地方税法(昭和二十五年法律第二百二十六号。次項において「法」という。)第七百条の十五第四項に規定する免税取扱特別徴収義務者以外のものが施行日に当該免税証を所持している場合における当該所持 当該石油製品販売業者又は特約業者若しくは元売業者で当該免税証に係る同項に規定する免税取扱特別徴収義務者以外のもの

(iv) In the case where a petroleum product distributor, distributor or prime distributor who has received a tax exemption certificate from a user of tax-exempt gas oil and delivered the tax-exempt gas oil prior to the effective date and is not a person liable for special collection of tax exemption prescribed in Article 700-15 paragraph (4) of the Local Tax Act (Act No. 226 of 1950, referred to as the "Act" in the following paragraph) pertaining to said tax exemption certificate possesses said tax exemption certificate on the effective date, such person who is not a person liable for special collection of tax exemption prescribed in the same paragraph pertaining to said tax exemption certificate.

4 施行日以後に新条例第百三条の二第三項の燃料炭化水素油の販売又は同条第四項の軽油若しくは燃料炭化水素油の販売が行われた場合において、当該軽油又は燃料炭化水素油に旧税率によって軽油引取税が課された、又は課されるべきであった軽油(前項第一号から第三号までの規定により軽油引取税が課され、又は課されるべき軽油を除く。)

が含まれているときに課する軽油引取税については、同条第三項中「同項に規定する販売量」とあるのは「地方税法等の一部を改正する法律(平成五年法律第四号)附則第十四条第二項の規定により読み替えられた法第七百条の三第三項に規定する販売量」と、同条第四項中「法第七百条の三第四項に規定する販売量」とあるのは「地方税法等の一部を改正する法律附則第十四条第二項の規定により読み替えられた法第七百条の三第四項に規定する販売量」とする。

(4) In the case where fuel hydrocarbon oil under Article 103-2, paragraph (3) of the New Ordinance or gas oil or fuel hydrocarbon oil under paragraph (4) of the same Article is sold on or after the effective date, and Gas Oil Delivery Tax is imposed on such diesel oil or fuel hydrocarbon oil at the old tax rate, or with respect to the diesel fuel excise tax to be imposed (excluding gas oil on which the Gas Oil Delivery Tax has been or shall be imposed pursuant to the provisions of items (i) through (iii) of the preceding paragraph) when the amount of diesel fuel to be imposed is less than the amount of sales prescribed in Article 700-3, paragraph (3) of the Act on the Partial Amendment of the Local Tax Act, etc. (Act No.4 of 1993), "the sales volume prescribed in Article 700-3, paragraph (4) of the Act" in paragraph (4) of the same Article shall be read as "the sales volume prescribed in Article 700-3, paragraph (4) of the Act replaced pursuant to Article 14, paragraph (2) of the Supplementary Provisions of the Partial Amendment of the Local Tax Act, etc. "

5 第三項第三号及び第四号の規定は、同一の石油製品販売業者について、同項第三号の所有又は保管に係る軽油の数量と同項第四号の免税証に記載された軽油の数量とを合計した数量が都内において一キロリットル未満である場合には、適用しない。

(5) The provisions of items (iii) and (iv) of paragraph (3) shall not apply to the same Petroleum Product Distributor if the total quantity of gas oil in one's possession or custody under paragraph (3), item (iii) and the quantity of diesel oil listed on the tax exemption certificate under item (iv) of the same paragraph is less than one kiloliter in the metropolitan area.

6 第三項第二号から第四号までの場合における軽油引取税の徴収は、申告納付の方法によるものとし、これらの規定によって軽油引取税を課される特約業者、元売業者又は石油製品販売業者は、施行日(同項第二号の場合には、特約業者又は元売業者が同号の譲渡をした日)から起算して一月以内に、軽油引取税の課税標準量、税額その他新条例第百三条の十一に規定する事項を記載した申告書を知事に提出し、かつ、その申告した税額を納付しなければならない。この場合には、この項の規定によって納付すべき軽油引取税は同条の規定によって納付すべき軽油引取税と、この項の規定による申告書は同条の規定による申告書と、この項の納期限は同条の納期限とみなして、新条例第一章及び第三章第二節の規定を適用する。

(6) Collection of the Gas Oil Delivery Tax in the case of items (ii) through (iv) of paragraph (3) shall be by the method of declaration and payment, and the special trader, the prime distributor

or the petroleum product distributor subject to the Gas Oil Delivery Tax pursuant to these provisions shall submit a written declaration stating the tax base amount, tax amount and other matters provided in Article 103-11 of the New Ordinance to the Governor and pay the tax amount so declared within one month from the effective date (in the case of item (ii) of the same paragraph, the date of transfer of the same item by the special distributor the prime distributor). In this case, the provisions of Chapter I and Chapter III, Section 2 of the New Ordinance shall be applied by deeming the Gas Oil Delivery Tax payable under this paragraph to be the Gas Oil Delivery Tax payable under the same Article.

- 7 新条例附則第十四条の二第一項の規定は、平成六年度以後の年度分の固定資産税について適用し、平成五年度分までの固定資産税については、なお従前の例による。
- (7) The provisions of Article 14-2, paragraph (1) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax for FY 1994 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed assets tax for FY1993 and prior.
- 8 新条例第百八十八条の二十六第一項及び附則第十四条の二第二項の規定は、平成六年度以後の年度分の都市計画税について適用し、平成五年度分までの都市計画税については、なお従前の例による。
- (8) The provisions of Article 188-26, paragraph (1) of the New Ordinance and Article 14-2, paragraph (2) of the Supplementary Provisions shall apply to the city planning tax for the FY 1994 and thereafter, and the provisions then in force shall remain applicable to the city planning tax for the FY 1993 and thereafter.

附 則(平成六年条例第一七号)

Supplementary Provisions (Ordinance No.17 of 1994)

- 1 この条例は、平成六年四月一日から施行する。
- (1) This ordinance shall come into effect on April 1, 1994.
- 2 この条例による改正後の東京都都税条例第百三十二条第二項の規定は、平成六年度以後の年度分の固定資産税から適用し、平成五年度分までの固定資産税については、なお従前の例による。
- (2) The provisions of Article 132, paragraph (2) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to fixed assets taxes for FY 1994 and subsequent fiscal years, and the provisions then in force shall remain applicable to fixed assets taxes up to FY1993.
- 3 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十四条の規定は、平成三年度分の固定資産税及び都市計画税については、なおその効力を有する。
- (3) The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance") Article 14 of the Supplementary Provisions shall remain in force with respect to the fixed assets tax and city planning tax for FY 1991.

- 4 旧条例附則第二十条の規定は、平成三年度から平成五年度までの各年度分の都市計画税については、なおその効力を有する。

(4) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for each fiscal year from FY 1991 to FY 1993.

附 則(平成六年条例第八二号)

Supplementary Provisions (Ordinance No.82 of 1994)

- 1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

- 2 別段の定めのあるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) Except as otherwise provided, the part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance (hereinafter referred to as the "effective date"). With regard to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date, the provisions then in force shall remain applicable.

- 3 新条例附則第六条第一項及び第二項の規定は、平成六年一月一日以後の不動産の取得に対して課すべき不動産取得税について適用する。

(3) The provisions of Article 6, paragraphs (1) and (2) of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after January 1, 1994.

- 4 新条例附則第六条第三項の規定は、平成六年一月一日以後の新条例第四十八条の四の二第一項に規定する不動産の取得に対して課すべき不動産取得税について適用する。

(4) The provision of Article 6, paragraph (3) of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate prescribed in Article 48-4-2, paragraph (1) of the New Ordinance on and after January 1, 1994.

- 5 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第六条第一項の規定は、施行日以後に同項に規定する市街化区域農地を譲渡した場合において、同項第一号に規定する固定資産課税台帳に登録された価格(当該価格が登録されていない場合にあつては、知事が地方税法及び地方財政法の一部を改正する法律(平成六年法律第十五号。以下「平成六年改正法」という。))による改正後の地方税法(以下「新法」とい

う。)第三百八十八条第一項の固定資産評価基準によって決定した価格)中に新条例附則第六条第一項に規定する宅地評価土地の価格があるときにおける旧条例附則第六条第一項に規定する土地の取得(施行日前に行われたものに限る。))に対して課する不動産取得税については、なおその効力を有する。この場合において、同項第一号中「登録された価格」とあるのは「登録された価格(当該価格のうち附則第六条第一項に規定する宅地評価土地の部分以外の部分の価格に相当する額に当該宅地評価土地の部分の価格の三分の二(当該譲渡した土地を平成六年四月一日から同年十二月三十一日までの間に譲渡した場合にあつては、二分の一)に相当する額を加算して得た額)」と、「決定した価格」とあるのは「決定した価格(当該価格のうち附則第六条第一項に規定する宅地評価土地の部分以外の部分の価格に相当する額に当該宅地評価土地の部分の価格の三分の二(当該譲渡した土地を平成六年四月一日から同年十二月三十一日までの間に譲渡した場合にあつては、二分の一)に相当する額を加算して得た額)」とする。

(6) The Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance") , the provision of Article 6, paragraph (1) of the Supplementary Provisions shall apply mutatis mutandis to the case where agricultural land in the urbanization area prescribed in the same paragraph is transferred after the effective date, and the price of residential assessed land (limited to those done before the effective date) prescribed in Article 6, paragraph (1) of the Supplementary Provisions of the New Ordinance in the price registered (in the case where the said price is not registered, the Governor shall notify the local tax authority of the price in accordance with the provisions of the Act for Partial Revision of the Local Tax Act and the Local Finance Act (Act No. 15 of 1994, hereinafter referred to as the "Local Tax Act"). Hereinafter referred to as the "1994 Revision Act") hereinafter referred to as the "New Act". Value determined in accordance with the fixed asset valuation standards set forth in Article 388, paragraph (1)) in the fixed asset tax registry prescribed in item (i) of the same paragraph (price determined by the fixed asset assessment standards under Article 388, paragraph (1)) In this case, the term "registered price" in item (i) of the same paragraph shall be deemed to be replaced with "registered price (the amount obtained by adding the amount equivalent to the price of the portion of the residential land evaluation land prescribed in Article 6, paragraph (1) of the Supplementary Provisions other than the portion of the residential land evaluation land prescribed in the said paragraph to the amount equivalent to 2/3 (1/2 in the case where the transferred land was transferred between April 1, 1994 and December 31 of the same year) of the price of the said portion of the residential land evaluation land)" and "determined price" with "determined price (the amount obtained by adding the amount equivalent to the price of the portion of the residential land evaluation land prescribed in Article 6, paragraph (1) of the Supplementary Provisions other than the portion of the residential land evaluation land prescribed in the said

paragraph to the amount equivalent to 2/3 (1/2 in the case where the transferred land was transferred between April 1, 1994 and December 31 of the same year) of the price of the said portion of the residential land evaluation land)".

- 6 新条例附則第七条の規定は、平成六年度以後の年度分の自動車税について適用し、平成五年度分までの自動車税については、なお従前の例による。
- (6) The provisions of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax for FY 1994 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 1993 and prior.
- 7 施行日前の旧条例附則第九条第三項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (7) With regard to the automobile acquisition tax to be imposed on the acquisition of automobiles prescribed in Article 9, paragraph (3) of the Supplementary Provisions of the Former Articles prior to the effective date, the provisions then in force shall remain applicable.
- 8 新条例第百六条及び第二百条の規定は、施行日以後に終了する事業年度又は新法第五十三条第四項若しくは第三百二十一条の八第四項の期間に係る法人の都民税について適用し、施行日前に終了した事業年度又はこれらの項の期間に係る法人の都民税については、なお従前の例による。
- (8) The provisions of Articles 106 and 200 of the New Ordinance shall apply to the metropolitan inhabitant tax of corporations for the business year ending on or after the effective date or for the period set forth in Article 53, paragraph (4) or Article 321-8, paragraph (4) of the New Act, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the business year ending before the effective date or for the period set forth in these paragraphs.
- 9 前項の規定にかかわらず、法人の施行日以後に終了する事業年度に係る新法第五十三条第一項又は第三百二十一条の八第一項の申告書(法人税法(昭和四十年法律第三十四号)第七十一条第一項(同法第七十二条第一項の規定が適用される場合及びこれらの規定を同法第百四十五条第一項において準用する場合を含む。))の規定により法人税に係る申告書を提出する義務のある法人が、新法第五十三条第一項又は第三百二十一条の八第一項の規定により当該申告書の提出期限までに提出すべき申告書に限る。)の提出期限が施行日前である場合には、その法人の当該申告書に係る都民税として納付した又は納付すべきであった都民税については、なお従前の例による。
- (9) Notwithstanding the provision of the preceding paragraph, where the due date of submission of a return form (a corporation that is obliged to file a return form for corporation tax pursuant to the provision of Article 71, paragraph (1) of the Corporation Tax Act (Act No. 34 of 1965) (including cases where the provision of Article 72, paragraph (1) of the said Act applies and these provisions are applied mutatis mutandis pursuant to Article 145, paragraph (1) of the said

Act), limited to a corporation that is obliged to file a return form for corporation tax pursuant to the provision of Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act, which is to be filed by the due date of filing said return form) set forth in Article 53, paragraph (1) or Article 321-8, paragraph (1) of the New Act for a business year ending on or after the date of enforcement by a corporation is prior to the date of enforcement, with regard to the metropolitan inhabitant tax paid or payable by the corporation as metropolitan inhabitant tax for the said return form, the provisions then in force shall remain applicable.

- 10 次項に定めるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、平成六年度以後の年度分の固定資産税及び都市計画税について適用し、平成五年度分までの固定資産税及び都市計画税については、なお従前の例による。

(10) Except for what is provided for in the following paragraph, the part of the new ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 1994 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for FY 1993 and before.

- 11 旧条例附則第十五条第一項の規定は、平成六年一月一日以前に新築された平成六年改正法による改正前の地方税法附則第十六条第六項に規定する住宅に対して課する固定資産税については、なおその効力を有する。

(11) The provision of Article 15, paragraph (1) of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed property tax to be imposed on newly constructed houses before January 1, 1994, as provided in Article 16, paragraph (6) of the Supplementary Provisions of the Local Tax Act prior to the revision by the Amendment Act of 1994.

附 則(平成六年条例第一一一号)

Supplementary Provisions (Ordinance No.117 of 1994)

この条例は、公布の日から施行する。

This ordinance shall come into effect as of the date of promulgation.

附 則(平成六年条例第一四九号)

Supplementary Provisions (Ordinance No.194 of 1994)

- 1 この条例は、平成七年一月一日から施行する。

(1) This ordinance shall come into effect on January 1, 1995.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の七の四及び別表の規定は、平成七年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下同じ。)に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得割については、なお従前の例による。

(2) The provisions of Article 24-7-4 and the appended table of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall

apply to the per income levy for retirement allowances, etc. (this refers to the retirement allowance, etc. prescribed in Article 24-7-2 of the New Ordinance. The same shall apply hereinafter) to be paid on and after January 1, 1995, and the provisions then in force shall remain applicable to the per income levy for retirement allowances, etc. to be paid before the said date.

附 則(平成七年条例第二七号)

Supplementary Provisions (Ordinance No.27 of 1995)

- 1 この条例は、平成七年四月一日から施行する。ただし、第十二条の次に一条を加える改正規定は東京都行政手続条例(平成六年東京都条例第百四十二号)の施行の日から、地方消費税に関する改正規定並びに附則第三項及び第四項の規定は平成九年四月一日から施行する。

(1) This Ordinance shall come into effect as from April 1, 1995. However, the revised provision adding an article following Article 12 shall come into effect as from the date of enforcement of the Tokyo Metropolitan Ordinance on Administrative Procedures (Tokyo Metropolitan Ordinance No. 142 of 1994), and the revised provisions concerning the local consumption tax and the provisions of paragraphs (3) and (4) of the Supplementary Provisions shall come into effect as from April 1, 1997.

(施行の日＝平成七年四月一日)

(Date of enforcement = April 1, 1995)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、平成七年度以後の年度分の個人の都民税について適用し、平成六年度分までの個人の都民税については、なお従前の例による。
 - 3 that relates to the individual metropolitan inhabitant tax shall apply to the individual metropolitan inhabitant tax for the FY 1995 and thereafter, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1994 and before.
 - 3 別段の定めがあるものを除き、新条例第二章第三節及び附則第五条の二の三から第五条の二の六までの規定は、平成九年四月一日(以下この項及び次項において「適用日」という。)以後に事業者が行う課税資産の譲渡等(消費税法(昭和六十三年法律第百八号)第二条第一項第九号に規定する課税資産の譲渡等をいう。)及び適用日以後に保税地域から引き取られる課税貨物(同項第十一号に規定する課税貨物をいう。)に係る地方消費税について適用する。
- (3) Except as otherwise provided, the provisions of Chapter II, Section 3 of the New Ordinance and Articles 5-2-3 to 5-2-6 inclusive of the Supplementary Provisions shall apply to the transfer, etc. of taxable assets conducted by a business operator (meaning the transfer, etc. of taxable assets prescribed in Article 2, paragraph (1), item (ix) of the Consumption Tax Act (Act No. 108 of 1988)) on or after April 1, 1997 (hereinafter referred to as the "Applicable Date" in this

paragraph and the following paragraph) and the local consumption tax on taxable goods (meaning taxable goods prescribed in item (xi) of said paragraph) delivered from bonded areas on or after the effective date.

- 4 新条例第四十条の五第一項(新条例附則第五条の二の四及び第五条の二の五において、読み替えて適用する場合を含む。)の規定は、消費税法第四十二条第一項、第四項、第六項又は第八項に規定する課税期間が適用日以後に開始する場合について適用する。

(4) The provision of Article 40-5, paragraph (1) of the New Ordinance (including the cases where it is applied by replacing the terms and phrases in Article 5-2-4 and Article 5-2-5 of the Supplementary Provisions of the New Ordinance) shall apply where the taxable period prescribed in Article 42 paragraphs (1), (4), (6) or (8) of the Consumption Tax Act begins on or after the effective date.

- 5 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十一条の規定は、平成七年十月一日前に終了した各事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部分配により納付すべき法人税額に係る法人の都民税を含む。)については、なおその効力を有する。

(5) The provisions of Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the metropolitan inhabitant tax of corporations for each business year ended before October 1, 1995 and the metropolitan inhabitant tax of corporations for the amount of corporation tax (including the amount of corporation tax for the fiscal year in liquidation of a corporation subject to corporation tax on liquidation income and the amount of corporation tax to be paid due to the partial distribution of residual assets) on liquidation income due to dissolution or merger before that date.

- 6 前項の規定の適用がある場合における新条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(平成七年東京都条例第二十七号)附則第五項によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

(6) With regard to the application of the provision of Article 12 of the Supplementary Provisions of the New Ordinance in the case where the provision of the preceding paragraph applies, the term "the preceding Article" in paragraph (1) of the same Article shall be deemed to be replaced with "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by the said Ordinance which shall remain in force pursuant to paragraph (5) of the Supplementary Provisions of the Partial Amending of the Tokyo Metropolitan Tax Ordinance(Tokyo Metropolitan Tax Ordinance No.27 of 1995)".

- 7 旧条例附則第十四条の規定は、平成六年度分の固定資産税及び都市計画税について

は、なおその効力を有する。

- (7) The provisions of Article 14 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed assets tax and city planning tax for FY 1994.

附 則(平成七年条例第七一号)

Supplementary Provisions (Ordinance No.71 of 1995)

- 1 この条例は、平成七年四月一日から施行する。

(1) This Ordinance shall come into effect on April 1, 1995.
- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第七条第一項に規定する電気を動力源とする自動車又は天然ガス自動車に対して課する平成六年度分の自動車税並びにこの条例の施行の日(以下「施行日」という。)前に取得された同項に規定するメタノール自動車に対して課する同年度分及び平成七年度分の自動車税については、なお従前の例による。

(2) With regard to the motor vehicle tax for FY 1994 imposed on electric vehicles or natural gas vehicles as provided for in Article 7, paragraph (1) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), and the motor vehicle tax for the same fiscal year and FY 1995 imposed on methanol vehicles provided for in the same paragraph which were acquired before the date of enforcement (hereinafter referred to as the "Effective Date") of this Ordinance, the provisions then in force shall remain applicable.
- 3 この条例による改正後の東京都都税条例附則第九条第二項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(3) The provisions of Article 9, paragraph (2) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 4 施行日前の旧条例附則第九条第四項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

(4) With regard to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles prescribed in Article 9, paragraph (4) of the Supplementary Provisions of the Former Articles prior to the effective date, the provisions then in force shall remain applicable.

附 則(平成八年条例第九〇号)

Supplementary Provisions (Ordinance No.90 of 1996)

- 1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の六の規定は、平成八年度以後の年度分の個人の都民税について適用し、平成七年度分までの個人の都民税については、なお従前の例による。

(2) The provisions of Article 24-6 of the Tokyo Metropolitan Government Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the individual metropolitan inhabitant tax for the FY 1996 and after, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1995 and before.

- 3 別段の定めのあるものを除き、新条例の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- 4 Except as otherwise provided, the part of the provisions of the new ordinance concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 4 新条例附則第六条第一項及び第二項の規定は、平成八年一月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(4) The provisions of Article 6, paragraphs (1) and (2) of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after January 1, 1996, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.

- 5 次項に定めるものを除き、新条例附則第六条第三項の規定は、平成八年一月一日以後の新条例第四十八条の四の二第一項に規定する不動産の取得に対して課すべき不動産取得税について適用し、同日前の当該不動産の取得に対して課する不動産取得税については、なお従前の例による。

(5) Except as provided for in the following paragraph, the provision of Article 6, paragraph (3) of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate prescribed in Article 48-4-2, paragraph (1) of the New Ordinance on and after January 1, 1996, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on such acquisition of real estate before said date.

- 6 平成六年四月一日から平成八年三月三十一日までの間において、新条例第四十八条の四の二第一項に規定する被収用不動産等を収用され又は譲渡した場合であって、かつ、平成八年一月一日以後に同項に規定する不動産の取得が行われた場合において、同項に

規定する固定資産課税台帳に登録された価格(当該価格が登録されていない場合にあっては、知事が地方税法等の一部を改正する法律(平成八年法律第十二号)による改正後の地方税法第三百八十八条第一項の固定資産評価基準によって決定した価格)中に新条例附則第六条第一項に規定する宅地評価土地の価格があるときにおける新条例第四十八条の四の二第一項の規定の適用については、同項中「登録された価格」とあるのは「登録された価格(当該価格のうち附則第六条第一項に規定する宅地評価土地の部分以外の部分の価格に相当する額に当該宅地評価土地の部分の価格の三分の二(当該被収用不動産等を平成六年四月一日から同年十二月三十一日までの間に収用され又は譲渡した場合にあっては、二分の一)に相当する額を加算して得た額)」と、「決定した価格」とあるのは「決定した価格(当該価格のうち附則第六条第一項に規定する宅地評価土地の部分以外の部分の価格に相当する額に当該宅地評価土地の部分の価格の三分の二(当該被収用不動産等を平成六年四月一日から同年十二月三十一日までの間に収用され又は譲渡した場合にあっては、二分の一)に相当する額を加算して得た額)」とする。

- (6) In the case where expropriated real estate, etc. prescribed in Article 48-4-2, paragraph (1) of the New Ordinance has been expropriated or transferred during the period from April 1, 1994 to March 31, 1996, and the acquisition of the real estate prescribed in the said paragraph has been made on or after January 1, 1996, with regard to the application of the provision of Article 48-4-2, paragraph (1) of the New Ordinance in the case where the value registered (in the case where the said price is not registered, the price determined by the fixed asset valuation standard under Article 388, paragraph (1) of the Local Tax Act after amendment by Partial Amendment the of Local Tax Act, etc. (Act No. 12 of 1996) by the Governor) in the fixed asset tax registry prescribed in the said paragraph, the term "registered value" and "determined value" in the same paragraph shall be deemed to be replaced with "registered value(The amount obtained by adding the amount equivalent to the price of the portion of the residential land evaluation land prescribed in Article 6, paragraph (1) of the Supplementary Provisions, other than the portion of the residential land evaluation land, to the amount equivalent to 2/3 (1/2 in the case where the expropriated property, etc. was expropriated or transferred between April 1, 1994 and December 31 of the same year) of the price of the said residential land evaluation land)" and "determined value (the amount obtained by adding the amount equivalent to the price of the portion of the residential land evaluation land prescribed in Article 6, paragraph (1) of the Supplementary Provisions, other than the portion of the residential land evaluation land, to the amount equivalent to 2/3 (one-half in the case where the expropriated estate, etc. was expropriated or transferred between April 1, 1994 and December 31 of the same year) of the price of the said residential land evaluation land)," respectively.
- 7 新条例附則第九条第二項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税につい

ては、なお従前の例による。

- (7) The provisions of Article 9, paragraph (2) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 8 施行日前のこの条例による改正前の東京都都税条例(以下「旧条例」という。)附則第九条第四項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (8) With regard to the automobile acquisition tax to be imposed on the acquisition of automobiles prescribed in Article 9, paragraph (4) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance before the effective date (hereinafter referred to as the "Former Ordinance"), the provisions then in force shall remain applicable.
- 9 旧条例附則第十四条の規定は、平成七年度分の固定資産税及び都市計画税については、なおその効力を有する。
- (9) The provisions of Article 14 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed assets tax and city planning tax for fiscal 1995.
- 附 則(平成八年条例第九三号)
- Supplementary Provisions (Ordinance No.93 of 1996)
- 1 この条例は、公布の日から施行する。
- (1) This ordinance shall come into effect as of the date of promulgation.
- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第六条の二の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (2) The provisions of Article 6-2 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 3 新条例附則第二十一条の規定は、多極分散型国土形成促進法(昭和六十三年法律第八十三号)第二十六条に規定する承認基本構想の公表の日以後に取得した大規模償却資産に対して課する平成八年度以後の年度分の固定資産税について適用する。
- (3) The provisions of Article 21 of the Supplementary Provisions of the New Ordinance shall apply

to the fixed assets tax for FY 1996 and subsequent fiscal years imposed on large-scale depreciable assets acquired on or after the date of publication of the approved basic concept prescribed in Article 26 of the Act on Promotion of Multipolar and Distributed National Land Formation (Act No.83 of 1988).

附 則(平成九年条例第一六号)

Supplementary Provisions (Ordinance No.16 of 1997)

- 1 この条例は、平成九年四月一日から施行する。ただし、第四条の三第七項の改正規定は、同年五月一日から施行する。

(1) This Ordinance shall come into effect as from April 1, 1997. However, the revised provisions of Article 4-3, paragraph (7) shall come into effect as from May 1 of the same year.

- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十四条の規定は、平成八年度分の固定資産税及び都市計画税については、なおその効力を有する。

(2) The provisions of Article 14 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the fixed assets tax and city planning tax for the FY 1996.

- 3 旧条例附則第二十条の規定は、平成六年度から平成八年度までの各年度分の都市計画税については、なおその効力を有する。

(3) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for each fiscal year from FY 1994 to FY 1996.

附 則(平成九年条例第五二号)

Supplementary Provisions (Ordinance No.52 of 1997)

- 1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の四第一項の規定は、平成九年度以後の年度分の個人の都民税について適用し、平成八年度分までの個人の都民税については、なお従前の例による。

(2) The provisions of Article 24-4, paragraph (1) of the Tokyo Metropolitan Government Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the individual metropolitan inhabitant tax for the FY 1997 and subsequent fiscal years, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1996 and before.

- 3 新条例附則第六条の規定は、平成九年一月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (3) The provisions of Article 6 of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after January 1, 1997, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.
- 4 新条例附則第六条の二の二の規定は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (4) The provisions of Article 6-2-2 of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 5 新条例第四十八条の十三及び附則第六条の三の規定は、施行日以後に行われる新条例第四十八条の十第一項の売渡し又は同条第二項の売渡し若しくは消費等(以下この項において「売渡し等」という。)に係る製造たばこに対して課すべき都たばこ税について適用し、施行日前に行われた売渡し等に係る製造たばこに対して課する都たばこ税については、なお従前の例による。
- (5) The provisions of Article 48-13 of the New Ordinance and Article 6-3 of the Supplementary Provisions shall apply to the metropolitan tobacco tax to be imposed on manufactured cigarettes pertaining to the sale under Article 48-10 paragraph (1) of the New Ordinance or the sale or consumption, etc. (hereinafter in this paragraph referred to as "Sale, etc.") under paragraph (2) of the same Article, which are conducted on and after the effective date, and the provisions then in force shall remain applicable to the metropolitan tobacco tax to be imposed on manufactured cigarettes pertaining to the sale, etc. conducted before the effective date.
- 6 新条例附則第十四条の二及び第十五条第一項の規定は、平成九年度以後の年度分の固定資産税について適用し、平成八年度分までの固定資産税については、なお従前の例による。
- (6) The provisions of Article 14-2 and Article 15, paragraph (1) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax for FY 1997 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed property tax up to FY 1996.
- 7 新条例附則第十六条の規定は、平成九年一月二日以後に地方税法施行令(昭和二十五年政令第二百四十五号)附則第十四条の五第一項で定める事由により新たに市街化区域農地となった土地に対して適用し、平成九年一月一日に所在する市街化区域農地については、なお従前の例による。
- (7) The provisions of Article 16 of the Supplementary Provisions of the New Ordinance shall apply to agricultural land in an urbanization zone that has newly become agricultural land in an

urbanization zone on or after January 2, 1997 for the reasons specified in Article 14-5, paragraph (1) of the Supplementary Provisions of Order for Enforcement of the Local Tax Act (Cabinet Order No.245 of 1950), and the provisions then in force shall remain applicable to agricultural land in an urbanization zone that was located on January 1, 1997.

- 8 新条例附則第十八条の二の規定は、平成九年度以後の年度分の土地に対して課する特別土地保有税について適用し、平成八年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(8) The provision of Article 18-2 of the Supplementary Provisions of the New Ordinance shall apply to the special land possession tax to be imposed on land for FY 1997 and subsequent fiscal years, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land up to FY1996.

- 9 新条例附則第十八条の二の規定は、施行日以後の土地の取得に対して課すべき特別土地保有税について適用し、施行日前の土地の取得に対して課する特別土地保有税については、なお従前の例による。

(9) The provision of Article 18-2 of the Supplementary Provisions of the New Ordinance shall apply to the special land possession tax to be imposed on the acquisition of land after the effective date, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on the acquisition of land before the effective date.

- 10 この条例による改正前の東京都都税条例附則第十四条の二第二項の規定は、平成六年度から平成八年度までの各年度分の都市計画税については、なおその効力を有する。

(10) The provisions of Article 14-2, paragraph (2) of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for each fiscal year FY 1994 to FY 1996.

- 11 新条例附則第十九条の二及び第二十条第一号の規定は、平成九年度以後の年度分の都市計画税について適用し、平成八年度分までの都市計画税については、なお従前の例による。

11 The provisions of Article 19-2 and Article 20, item (i) of the Supplementary Provisions of the New Ordinance shall apply to the city planning tax for FY 1997 and subsequent fiscal years, and the provisions then in force shall remain applicable to the city planning tax for FY 1996 and before.

附 則(平成九年条例第六一号)

Supplementary Provisions (Ordinance No.61 of 1997)

- 1 この条例は、平成十年一月一日から施行する。ただし、目次、第三条第一項、第十五条第二項及び第二章第七節の改正規定並びに附則第三項から第六項までの規定は、平成十二年四月一日から施行する。

(1) This Ordinance shall come into effect as from January 1, 1998. However, the Table of Contents,

Article 3, paragraph (1), Article 15, paragraph (2), and the provisions revising Chapter II, Section 7, and paragraphs (3) through (6) of the Supplementary Provisions shall come into effect as from April 1, 2000.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の七の四及び別表の規定は、平成十年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下この項において同じ。)に係る所得割について適用し、同日前に支払うべき退職手当等に係る所得割については、なお従前の例による。

(2) The provisions of Article 24-7-4 and the appended table of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the per income levy tax rate for retirement allowances, etc. (this refers to the retirement allowance, etc. prescribed in Article 24-7-2 of the New Ordinance. The same shall apply hereinafter in this paragraph) payable on and after January 1, 1998, and the provisions then in force shall remain applicable to the per income levy for retirement allowances, etc. payable before the said date.

- 3 平成十二年四月一日(以下「施行日」という。)前における遊興、飲食及び宿泊並びにその他の利用行為(この条例による改正前の東京都都税条例(以下「旧条例」という。)第四十九条に規定するその他の利用行為をいう。附則第五項において同じ。)に対して課する特別地方消費税については、なお従前の例による。

(3) With regard to the special local consumption tax imposed on entertainment, eating and drinking, lodging and other usage acts (this means other acts of utilization prescribed in Article 49 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"). The same shall apply in paragraph (5) of the Supplementary Provisions) prior to April 1, 2000, the provisions then in force (hereinafter referred to as the "Effective Date") shall remain applicable.

- 4 旧条例第五十三条に規定する特別地方消費税の特別徴収義務者は、施行日の前日において交付を受けている旧条例第五十五条第六項の証票を施行日から三月以内に、知事に返納しなければならない。

(4) The person liable for special collection of the special local consumption tax prescribed in Article 53 of the old Ordinance shall return the voucher under Article 55, paragraph (6) of the old Ordinance, which has been issued on the day before the effective date, to the governor within three months from the effective date.

- 5 旧条例第五十八条及び第五十九条の規定は、施行日前における遊興、飲食及び宿泊並びにその他の利用行為の状況等を記載した帳簿及び書類の保存については、なおその効力を有する。

(5) The provisions of Articles 58 and 59 of the former Ordinance shall remain in force with respect

to the preservation of books and documents describing the status of entertainment, eating and drinking, lodging, and other usage activities prior to the effective date.

- 6 施行日前にした行為及び前項の規定によりなおその効力を有することとされる規定に違反する施行日以後にした行為に対する罰則の規定の適用については、なお従前の例による。

- (6) With regard to the application of penal provisions to acts committed prior to the effective date and acts committed after the effective date that violate the provisions that shall remain in force pursuant to the preceding paragraph, the provisions then in force shall remain applicable.

附 則(平成九年条例第八八号)

Supplementary Provisions (Ordinance No.88 of 1997)

- 1 この条例は、平成十年四月一日から施行する。

- (1) This ordinance shall come into effect on April 1, 1998.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百二十九条第一項の規定は、平成十年度以後の年度分の固定資産税について適用し、平成九年度分までの固定資産税については、なお従前の例による。

- (2) The provisions of Article 129, paragraph (1) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the fixed assets tax for FY 1998 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed assets tax for FY 1997 and before.

- 3 この条例による改正前の東京都都税条例(以下「旧条例」という。)第百三十二条第二項から第四項までの規定は、平成九年度分までの固定資産税については、なおその効力を有する。

- (3) The provisions of Article 132, paragraphs (2) through (4) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to fixed assets taxes up to and including the FY 1997.

- 4 新条例第百八十八条の二十九第一項の規定は、平成十年度以後の年度分の都市計画税について適用し、平成九年度分までの都市計画税については、なお従前の例による。

- (4) The provision of Article 188-29 paragraph (1) of the New Ordinance shall apply to the city planning tax for fiscal 1998 and subsequent fiscal years, and the provisions then in force shall remain applicable to the city planning tax for FY 1997 and prior.

- 5 旧条例附則第十四条の規定は、平成九年度分の固定資産税及び都市計画税については、なおその効力を有する。

- (5) The provisions of Article 14 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed assets tax and city planning tax for the FY 1997.

附 則(平成一〇年条例第二二号)

Supplementary Provisions (Ordinance No.22 of 1998)

1 この条例は、平成十年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 1998.

2 この条例による改正前の東京都都税条例附則第二十条の規定は、平成九年度分の都市計画税については、なおその効力を有する。

(2) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the FY 1997.

附 則(平成一〇年条例第七五号)

Supplementary Provisions (Ordinance No.75 of 1998)

1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十七条及び附則第五条の二の規定は、この条例の施行の日(以下「施行日」という。)以後に開始する事業年度分の法人の事業税及び施行日以後の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、施行日前に開始した事業年度分の法人の事業税及び施行日前の解散又は合併による清算所得に対する法人の事業税については、なお従前の例による。

(2) The provisions then in force shall apply to the establishment tax of corporations for business years beginning on or after the provisions of Article 27 of the Tokyo Metropolitan Tax Ordinance and Article 5-2 of the Supplementary Provisions as revised by this Ordinance (hereinafter referred to as the "New Ordinance"), and to the establishment tax of corporations on liquidation income from dissolution or merger on or after the effective date (hereinafter referred to as the "Effective Date"), and with respect to the establishment tax of corporations (Including the establishment tax of a corporation for the business year in liquidation of a corporation subject to enterprise tax on liquidation income and the establishment tax of a corporation payable by reason of a partial distribution of residual property. The same shall apply hereinafter in this paragraph) for business years beginning before the effective date and the establishment tax of corporations on liquidation income from dissolution or merger before the effective date, the provisions then in force shall remain applicable.

3 新条例附則第九条第三項から第七項までの規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(3) The provisions of paragraphs (3) through (7) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the

acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

- 4 新条例の規定(新条例第百五十五条及び第百五十六条の規定を除く。)中土地に対して課する特別土地保有税に関する部分は、平成十年度以後の年度分の土地に対して課する特別土地保有税について適用し、平成九年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(4) The part of the New Ordinance (excluding the provisions of Article 155 and Article 156 of the New Ordinance) concerning the special land possession tax to be imposed on land shall apply to the special land possession tax to be imposed on land for FY 1998 and subsequent fiscal years, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land up to FY 1997.

- 5 別段の定めがあるものを除き、新条例の規定(新条例第百五十五条及び第百五十六条の規定を除く。)中土地の取得に対して課する特別土地保有税に関する部分は、施行日以後の土地の取得に対して課する特別土地保有税について適用し、施行日前の土地の取得に対して課する特別土地保有税(この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十八条第二項の規定により課する特別土地保有税を除く。)については、なお従前の例による。

- 5 Except as otherwise provided, the part of the New Ordinance (excluding the provisions of Article 155 and Article 156 of the New Ordinance) concerning the special land possession tax to be imposed on the acquisition of land shall apply to the special land possession tax to be imposed on the acquisition of land after the effective date, and the provisions then in force shall remain applicable to the special land possession tax (excluding the special land possession tax imposed pursuant to Article 18, paragraph (2) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as "former ordinance")) to be imposed on the acquisition of land before the effective date.

- 6 新条例第百五十三条の二の二、第百五十三条の三及び第百六十一条の規定中土地の取得に対して課する特別土地保有税に関する部分は、施行日以後に取得される土地の取得及び施行日前の土地の取得であって新条例第百五十条第一項第二号又は第三号の規定により平成十一年二月末日までに申告納付すべきもの(平成十年二月末日までに申告納付した、又は申告納付すべきであったものを除く。以下この項において「平成十一年二月末日までに申告納付すべき土地の取得」という。)に対して課する特別土地保有税について適用し、施行日前の土地の取得(平成十一年二月末日までに申告納付すべき土地の取得を除く。)に対して課する特別土地保有税については、なお従前の例による。

(6) The portions of Article 153-2-2, Article 153-3, and Article 161 of the New Ordinance that relate to the special land possession tax to be imposed on the acquisition of land shall be applied to the

acquisition of land on and after the effective date and the acquisition of land before the effective date (excluding land acquisition for which the declaration and payment should be made by the end of February 1999) that is to be declared and paid by the last day of February 1999 pursuant to Article 150 (excluding those that have been declared and paid or should have been declared and paid by the last day of February 1998. Hereinafter in this paragraph referred to as "acquisition of land for which a tax return and payment were filed and paid by the last day of February 1999"), paragraph (1), items (ii) or (iii) of the New Ordinance.

7 平成十年一月一日前の土地の取得に対して課する特別土地保有税(旧条例附則第十八条第二項の規定により課する特別土地保有税に限る。)については、なお従前の例による。

7 With regard to the special land possession tax to be imposed on the acquisition of land prior to January 1, 1998 (limited to the special land possession tax imposed pursuant to the provision of Article 18, paragraph (2) of the Supplementary Provisions of the Former Ordinance), the provisions then in force shall remain applicable.

附 則(平成一〇年条例第八三号)抄

Supplementary Provisions (Ordinance No.83 of 1998) extract

1 この条例は、地方税法等の一部を改正する法律(平成十年法律第二十七号)附則第一条第一号に規定する政令で定める日から施行する。ただし、第四条の三第五項第二号の改正規定中免税軽油の引取り等に係る報告に関する部分及び第百三条の十三の次に一条を加える改正規定は平成十年十月一日から、第百十八条第三項並びに第百四十五条第五項及び同条第六項の改正規定は公布の日から施行する。

(1) This Ordinance shall come into force as from the date specified by a Cabinet Order as prescribed in Article 1, item (i) of the Supplementary Provisions of the Act for Partial Amendment of the Local Tax Act, etc (Act No.27 of 1998). However, the part of the provision revising Article 4-3, paragraph (5), item (ii), which relates to reports pertaining to the take-back, etc. of tax-exempt gas oil, and the provision revising Article 103-13 to add an article following Article 103 shall come into force as from October 1, 1998, and the provisions revising Article 118, paragraph (3), Article 145, paragraph (5) and paragraph (6) of the same Article shall come into force as from the day of promulgation.

(政令で定める日＝平成一〇年七月一日)

(Date specified by Cabinet Order = July 1, 1998)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百三条の十三の二の規定は、地方税法等の一部を改正する法律(平成十年法律第二十七号)による改正後の地方税法第七百条の十五第二項に規定する免税軽油使用者証を提示して平成十年四月一日以後に知事から交付を受けた免税証による平成十年十月一日以後における免税軽油の引取り及び当該免税軽油の使用について適用する。

(2) The provision of Article 103-13-2 of the Tokyo Metropolitan Tax Ordinance after amendment by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the pickup of tax-exempt gas oil and the use of such tax-exempt gas oil on and after October 1, 1998 by presenting the tax-exempt gas oil user certificate prescribed in Article 700-15, paragraph (2) of the Local Tax Act after amendment by the Act to Partial Amendment of the Local Tax Act, etc. (Act No.27 of 1998) and having received the certificate from the governor on or after April 1, 1998.

3 この条例の施行の日(以下「施行日」という。)から一年を経過する日までの間における新条例第二百十四条第一項及び第二項(これらの規定を新条例第二百十七条において準用する場合を含む。)の規定の適用については、新条例第二百十四条第一項及び第二項中「三月前」とあるのは「五月前」と、「六月」とあるのは「八月」とする。

(3) With respect to the application of the provisions of Article 214, paragraphs (1) and (2) of the New Ordinance during the period until the day on which one year has elapsed from the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), the term "three months prior" in Article 214, paragraphs (1) and (2) of the New Ordinance (including the case where these provisions are applied mutatis mutandis in Article 217 of the New Ordinance) shall be read as "five months prior" and "six months" as "eight months".

附 則(平成一〇年条例第九七号)

Supplementary Provisions (Ordinance No.97 of 1998)

この条例は、公布の日から施行する。

This ordinance shall come into effect as of the date of promulgation.

附 則(平成一一年条例第二七号)

Supplementary Provisions (Ordinance No.27 of 1999)

1 この条例は、平成十一年四月一日から施行する。ただし、第四条の三第七項第二号の改正規定は公布の日から、附則第七条の改正規定は平成十二年四月一日から、附則第七条の次に一条を加える改正規定は平成十三年四月一日から施行する。

(1) This Ordinance shall come into force as from April 1, 1999. However, the provision to revise Article 4-3, paragraph (7), item (ii) shall come into effect as from the day of promulgation, the provision to revise Article 7 of the Supplementary Provisions shall come into effect as from April 1, 2000, and the provision to revise Article 7 of the Supplementary Provisions by adding an article after Article 7 shall come into effect as from April 1, 2001.

2 この条例による改正前の東京都都税条例附則第二十条の規定は、平成十年度分の都市計画税については、なおその効力を有する。

(2) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the fiscal year 1998.

- 3 附則第七条の次に一条を加える改正規定については、経済状況、財政上の必要性等を総合的に勘案して検討を加え、必要があると認める場合には、平成十三年三月三十一日までに所要の措置を講ずるものとする。

- (1) With regard to the provision for revision adding an article following Article 7 of the Supplementary Provisions, necessary measures shall be taken by March 31, 2001, if deemed necessary after a comprehensive review of the economic situation, financial needs, and other factors.

附 則(平成十一年条例第七五号)

Supplementary Provisions (Ordinance No.75 of 1999)

- 1 この条例は、公布の日から施行する。ただし、附則第三条の次に一条を加える改正規定及び附則第四条の改正規定並びに附則第八項の規定は平成十二年一月一日から、附則第六条の三の改正規定及び附則第十一項の規定は平成十一年五月一日から施行する。
- (1) This Ordinance shall come into force as from the date of promulgation. However, the revised provision adding an article following Article 3 of the Supplementary Provisions, the revised provision of Article 4 of the Supplementary Provisions, and the provision of paragraph 8 of the Supplementary Provisions shall come into effect as from January 1, 2000, and the revised provision of Article 6-3 of the Supplementary Provisions and the provision of paragraph (11) of the Supplementary Provisions shall come into effect as from May 1, 1999.
- 2 次項に定めるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、平成十一年四月一日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- 2 Except as provided for in the following paragraph, the part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after April 1, 1999 (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 3 新条例第四十八条第二項及び附則第五条の二の七第三項の規定は、平成十年四月一日以後に新築された新条例第四十八条第一項に規定する特例適用住宅でまだ人の居住の用に供されたことのないもの及び当該特例適用住宅に係る土地を取得した場合における当該土地の取得に対して課すべき不動産取得税について適用し、同日前に新築された当該特例適用住宅及び当該特例適用住宅に係る土地を取得した場合における当該土地の取得に対して課すべき不動産取得税については、なお従前の例による。
- (3) The provisions of Article 48, paragraph (2) of the New Ordinance and Article 5-2-7, paragraph (3) of the Supplementary Provisions shall apply to a specially-applied house prescribed in Article

48, paragraph (1) of the New Ordinance newly constructed on or after April 1, 1998, which has not yet been used for resident and the real estate acquisition tax to be imposed on the acquisition of the land for the residence to which the special exception applies, in the case of the acquisition of the land for the residence to which the special exception applies., and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of land for such specially-applied house and such land pertaining to such specially-applied house, which has been newly constructed before said date.

- 4 新条例第百三条の三第一号の規定は、施行日以後の軽油の消費に対して課すべき軽油引取税について適用し、施行日前の軽油の消費に対して課する軽油引取税については、なお従前の例による。
- (4) The provisions of Article 103-3, item (i) of the New Ordinance shall apply to the gas oil excise tax to be imposed on the consumption of gas oil on and after the effective date, and the provisions then in force shall remain applicable to the Gas Oil Delivery Tax to be imposed on the consumption of gas oil before the effective date.
- 5 新条例の規定(新条例第百五十三条の二の二第三項及び附則第十八条の二の規定を除く。)中土地に対して課する特別土地保有税に関する部分は、平成十一年度以後の年度分の土地に対して課する特別土地保有税について適用し、平成十年度分までの土地に対して課する特別土地保有税については、なお従前の例による。
- (5) The part of the New Ordinance (excluding the provisions of Article 153-2-2, paragraph (3) of the New Ordinance and Article 18-2 of the Supplementary Provisions) concerning the special land possession tax to be imposed on land shall apply to the special land possession tax to be imposed on land for the FY 1999 and onward, and the provisions then in force shall remain applicable to the special land holding tax to be imposed on land up to the FY 1998.
- 6 次項に定めるものを除き、新条例の規定(新条例第百五十三条の二の二第三項及び附則第十八条の二の規定を除く。)中土地の取得に対して課する特別土地保有税に関する部分は、施行日以後の土地の取得に対して課すべき特別土地保有税について適用し、施行日前の土地の取得に対して課する特別土地保有税については、なお従前の例による。
- (6) Except for what is provided for in the following paragraph, the part of the New Ordinance (excluding the provisions of Article 153-2-2, paragraph (3) of the New Ordinance and Article 18-2 of the Supplementary Provisions) concerning the special land possession tax to be imposed on the acquisition of land shall apply to the special land possession tax to be imposed on the acquisition of land after the effective date, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on the acquisition of land before the effective date.
- 7 新条例第百五十一条第一項及び第百五十三条の二の二第一項の規定中土地の取得に対して課する特別土地保有税に関する部分は、新条例第百五十条第一項の規定により平成

十一年八月三十一日までに申告納付すべき土地の取得に対して課すべき特別土地保有税から適用し、申告納付の期限が平成十一年二月末日以前である土地の取得に対して課する特別土地保有税については、なお従前の例による。

(7) The part of the provisions of Article 151, paragraph (1) and Article 153-2-2, paragraph (1) of the New Ordinance concerning the special land holding tax to be imposed on the acquisition of land shall apply to the special land possession tax to be imposed on the acquisition of land to be declared and paid by August 31, 1999 pursuant to Article 150, paragraph (1) of the New Ordinance, and with regard to the special land possession tax to be imposed on the acquisition of land whose declaration and payment are due by February 31, 1999 or before, the provisions then in force shall remain applicable.

8 新条例附則第三条の二の規定は、延滞金のうち平成十二年一月一日以後の期間に対応するものについて適用し、同日前の期間に対応するものについては、なお従前の例による。

(8) The provisions of Article 3-2 of the Supplementary Provisions of the New Ordinance shall apply to arrearage charges for the period on and after January 1, 2000, and the provisions then in force shall remain applicable to those for the period prior to the said date.

9 新条例附則第二十二條第一項の規定は、平成十一年度以後の年度分の個人の都民税について適用し、平成十年度分までの個人の都民税については、なお従前の例による。

9 The provisions of Article 22, paragraph (1) of the Supplementary Provisions of the New Ordinance shall apply to the individual metropolitan inhabitant tax for the FY 1999 and subsequent fiscal years, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 1998 and before.

10 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第五条の二の規定は、施行日前に開始した事業年度分の法人の事業税及び施行日前の解散又は合併による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。)については、なお効力を有する。

(10) The provisions of Article 5-2 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), shall remain in force with respect to establishment taxes of corporations (including the establishment tax of a corporation for the business year during liquidation of a corporation subject to establishment tax on liquidation income and the establishment tax of a corporation payable by reason of partial distribution of residual assets) for business years commenced prior to the effective date and establishment taxes of corporations on liquidation income due to dissolution or merger prior to the effective date.

11 平成十一年五月一日前に課した、又は課すべきであった都たばこ税については、なお

従前の例による。

(11) With respect to the metropolitan tobacco tax imposed or to be imposed prior to May 1, 1999, the provisions then in force shall remain applicable.

12 新条例附則第九条第二項から第八項までの規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(12) The provisions of paragraphs (2) through (8) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the automobile acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

13 施行日前の旧条例附則第九条第五項及び第六項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

(13) With regard to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles prescribed in paragraphs (5) and (6) of Article 9 of the Supplementary Provisions of the Old Ordinance prior to the effective date, the provisions then in force shall remain applicable.

附 則(平成十一年条例第一一三号)

Supplementary Provisions (Ordinance No.113 of 1999)

1 この条例は、平成十二年四月一日から施行する。ただし、第四十八条の四の五第一項の改正規定、第四十八条の四の七の改正規定、第百十八条第三項の改正規定、第百四十五条第五項の改正規定及び附則第五条の二の七第一項の改正規定は公布の日から、第百四十条第一項及び第三項の改正規定並びに第百四十二条及び第百四十三条の改正規定は平成十二年一月一日から施行する。

(1) This Ordinance shall come into force as from April 1, 2000. However, the provisions revising Article 48-4-5, paragraph (1), Article 48-4-7, Article 118, paragraph (3), Article 145, paragraph (5), and Article 5-2-7, paragraph (1) of the Supplementary Provisions shall come into force as from January 1, 2000, and the provisions revising Article 140, paragraph (1) and paragraph (3), and Article 142 and Article 143

2 この条例の施行の日(以下「施行日」という。)前に行われたこの条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条の十二に規定する売渡し等に係る製造たばこに対して課する特別区たばこ税については、なお従前の例による。

(2) With regard to the special ward tobacco tax to be imposed on manufactured tobacco pertaining to sales, etc., made prior to the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), as provided for in Article 48-12 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), the provisions then in force shall remain applicable.

- 3 第百四十条第一項及び第三項の改正規定の施行の際現に東京都固定資産評価審査委員会が審査の申出に係る事件を取り扱っている場合には、当該事件を取り扱っている旧条例第百四十条第三項の規定によって設けられた部会の委員は、この条例による改正後の東京都都税条例(以下「新条例」という。)第百四十条第三項の規定によって当該事件を取り扱う合議体を構成する委員に指定されたものとみなす。
- 3 Where the Tokyo Metropolitan Fixed Assets Valuation Examination Commission is actually handling a case pertaining to an application for examination at the time of enforcement of the provisions revising Article 140 paragraphs (1) and (3), the members of the subcommittee established pursuant to the provision of Article 140 paragraph (3) of the former Ordinance who are handling the case shall be deemed to be designated as members who constitute a council handling the case pursuant to the provision of Article 140 paragraph (3) of the Tokyo Metropolitan Tax Ordinance after revision by this Ordinance (hereinafter referred to as the "New Ordinance").
- 4 新条例第百四十条第一項の規定は、平成十二年度以後の年度分の固定資産税に係る固定資産について固定資産課税台帳に登録された価格に係る審査の申出及び平成十一年度分までの固定資産税に係る固定資産について固定資産課税台帳に登録された価格に係る審査の申出であって当該登録された価格に係る地方税法の一部を改正する法律(平成十一年法律第十五号)による改正後の地方税法(以下「法」という。)第四百十九条第三項の縦覧期間の初日又は法第四百七条第一項の通知を受けた日が平成十二年一月一日以後の日であるもの(以下この項において「申出期間の初日が平成十二年一月一日以後である審査の申出」という。)について適用し、平成十一年度分までの固定資産税に係る固定資産について固定資産課税台帳に登録された事項に係る審査の申出(申出期間の初日が平成十二年一月一日以後である審査の申出を除く。)については、なお従前の例による。
- 4 The provision of Article 140, paragraph (1) of the New Ordinance shall apply to an application for examination pertaining to the price registered in the fixed asset taxation registry for fixed assets pertaining to fixed asset tax for fiscal years after FY 2000 and to an application for examination pertaining to the price registered in the fixed asset taxation registry for fixed assets pertaining to fixed asset tax up to FY 1999, which is a request for examination pertaining to such registered price, where the first day of the public inspection period under Article 419, paragraph (3) of the Local Tax Act after the revision (hereinafter referred to as the "Act") by the Act for Partial Amendment of the Local Tax Act (Act No.15 of 1999) or the day on or after January 1, 2000 (hereinafter referred to in this paragraph as "an application for examination whose first day of the filing period is on or after January 1, 2000") on which the notice under Article 417, paragraph (1) of the Act is received pertaining to the registered value, with regard to applications for examination pertaining to matters registered in the fixed asset taxation registry (excluding an

application for examination whose first day of the application period is on or after January 1, 2000) pertaining to fixed asset tax up to FY 1999, the provisions then in force shall remain applicable.

5 施行日前における入湯に対して課する入湯税については、なお従前の例による。

(5) With regard to the bathing tax imposed on bathing prior to the effective date, the provisions then in force shall remain applicable.

6 施行日前における入湯に係る事項を記載した帳簿及び当該帳簿に係る電磁的記録の保存については、旧条例第百八十八条の十及び第二百十二条第一項の規定は、なおその効力を有する。

(6) With respect to the preservation of the books containing matters pertaining to bathing prior to the effective date and electromagnetic records pertaining to said books, the provisions of Article 188-10 and Article 212, paragraph (1) of the former Ordinance shall remain in force.

7 施行日前にした行為及び前項の規定によりなおその効力を有することとされる旧条例第百八十八条の十の規定に違反する施行日以後にした行為に対する罰則の規定の適用については、なお従前の例による。

(7) With regard to the application of penal provisions to acts committed prior to the effective date and acts committed after the effective date that violate the provisions of Article 188-10 of the former ordinance which shall remain in force pursuant to the preceding paragraph, the provisions then in force shall remain applicable.

附 則(平成一二年条例第二二号)

Supplementary Provisions (Ordinance No.22 of 2000)

1 この条例は、平成十二年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2000.

2 この条例による改正前の東京都都税条例(以下「旧条例」という。)第四条の三第七項の規定は、この条例の施行の日における遊興、飲食及び宿泊並びにその他の利用行為に対して課する特別地方消費税に係る証明書については、なおその効力を有する。

(2) The provisions of Article 4-3, paragraph (7) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as "former ordinance") shall remain in force with respect to certificates pertaining to the special local consumption tax imposed on entertainment, eating, drinking, lodging and other usage activities prior to the date of enforcement of this Ordinance.

3 東京都都税条例の一部を改正する条例(平成九年東京都条例第六十一号)附則第五項によりなおその効力を有することとされる同条例による改正前の東京都都税条例第五十八条及び第五十九条に規定する帳簿及び書類に係る電磁的記録及び電子計算機出力マイクロフィルムによる保存については、旧条例第二百十二条及び第二百十三条の規定は、なおその効力を有する。

- (3) With respect to the preservation by electromagnetic records and computer output microfilm of the books and documents prescribed in Articles 58 and 59 of the Tokyo Metropolitan Tax Ordinance prior to the revision by the said Ordinance, which shall remain in force pursuant to paragraph (5) of the Supplementary Provisions of the Ordinance Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No.61 of 1997), the provisions of Articles 212 and 213 of the former Ordinance shall remain in force.
- 4 旧条例附則第十一条の規定は、平成十二年十月一日前に終了した各事業年度分の法人の都民税及び同日前の解散又は合併による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部分配により納付すべき法人税額に係る法人の都民税を含む。)については、なおその効力を有する。
- (4) The provisions of Article 11 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the metropolitan inhabitant tax of corporations for each business year ended before October 1, 2000 and the metropolitan inhabitant tax of corporations (including the amount of corporation tax for the fiscal year in liquidation of a corporation subject to corporation tax on liquidation income and the amount of corporation tax to be paid due to the partial distribution of residual assets) for the amount of corporation tax on liquidation income due to dissolution or merger before that date.
- 5 前項の規定の適用がある場合におけるこの条例による改正後の東京都都税条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(平成十二年東京都条例第二十二号)附則第四項によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。
- (5) With respect to the application of the provision of Article 12 of the Supplementary Provisions of the Kyoto Metropolitan Tax Ordinance after amendment by this Ordinance in the case where the provision of the preceding paragraph applies, "the preceding Article" in paragraph (1) of the same Article shall be read as "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before amendment by this Ordinance which shall remain in force pursuant to paragraph (4) of the Supplementary Provisions of the Ordinance Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No.22 of 2000) ".
- 6 旧条例附則第二十条の規定は、平成十一年度分の都市計画税については、なおその効力を有する。
- (6) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for the FY 1999.

附 則(平成一二年条例第一四六号)

Supplementary Provisions (Ordinance No.146 of 2000)

- 1 この条例は、公布の日から施行する。ただし、第四十八条の四の八の次に一条を加え

る改正規定及び第百五十三条第三項の改正規定は、地方税法等の一部を改正する法律(平成十二年法律第四号)附則第一条第一号に定める日から施行する。

- 1 This Ordinance shall come into effect as from the date of promulgation. However, the revised provision adding an article following Article 48-4-8 and the revised provision of Article 153, paragraph (3) shall come into effect as from the date specified in Article 1, item (i) of the Supplementary Provisions of the Act for Partial Amendment of the Local Tax Act, etc (Act No.4 of 2000).

(定める日＝平成一三年三月一日)

(Date to be specified = March 1, 2001)

- 2 東京都都税条例の一部を改正する条例(平成九年東京都条例第六十一号)附則第三項の規定によりなお従前の例によることとされる特別地方消費税に係る延滞金については、この条例による改正前の東京都都税条例(以下「旧条例」という。)第十八条第一項第三号の規定は、なおその効力を有する。
- (2) With respect to the delinquency charges pertaining to the special local consumption tax to which the provisions then in force shall remain applicable pursuant to the provisions of paragraph (3) of the Supplementary Provisions of the Ordinance Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No.61 of 1997), the provisions of Article 18, paragraph (1), item (iii) of the Tokyo Metropolitan Tax Ordinance prior to revision by this Ordinance (hereinafter referred to as the "former ordinance") shall remain in force.
- 3 別段の定めがあるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (3) Except as otherwise provided, the portion of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 4 新条例の規定中固定資産税及び都市計画税に関する部分は、平成十二年度以後の年度分の固定資産税及び都市計画税について適用し、平成十一年度分までの固定資産税及び都市計画税については、なお従前の例による。
- (4) The part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for fiscal years after FY 2000, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for fiscal years up to

FY 1999.

- 5 新条例の規定中土地に対して課する特別土地保有税に関する部分は、平成十二年度以後の年度分の土地に対して課する特別土地保有税について適用し、平成十一年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(5) The part of the new ordinance concerning the special land possession tax to be imposed on land shall apply to the special land possession tax to be imposed on land for the FY 2000 and after, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land for the FY 1999 and before.

- 6 新条例の規定中土地の取得に対して課する特別土地保有税に関する部分は、施行日以後の土地の取得に対して課すべき特別土地保有税について適用し、施行日前の土地の取得に対して課する特別土地保有税については、なお従前の例による。

(6) The part of the New Ordinance concerning the special land possession tax to be imposed on the acquisition of land shall apply to the special land possession tax to be imposed on the acquisition of land on and after the effective date, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on the acquisition of land before the effective date.

- 7 旧条例附則第五条の五の規定は、同条第一項に規定する特定住宅の取得又は土地の取得が施行日から平成十二年六月三十日までの間に行われたときに限り、これらの取得に対して課すべき不動産取得税については、なおその効力を有する。この場合において、同項中「法附則第十一条の四第十一項又は第十二項」とあるのは、「地方税法等の一部を改正する法律(平成十二年法律第四号。以下「平成十二年改正法」という。)附則第五条第二項の規定によりなお効力を有することとされる同法第一条の規定による改正前の地方税法附則第十一条の四第十一項又は第十二項」と、同条第二項中「法附則第十一条の四第十項の」とあるのは「平成十二年改正法附則第五条第二項の規定によりなお効力を有することとされる同法第一条の規定による改正前の地方税法附則第十一条の四第十一項の」と、「法附則第十一条の四第十一項又は第十二項」とあるのは「平成十二年改正法附則第五条第二項の規定によりなお効力を有することとされる同法第一条の規定による改正前の地方税法附則第十一条の四第十一項又は第十二項」とする。

(7) The provision of Article 5-5 of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the real estate acquisition tax to be imposed on such acquisition only when the acquisition of the specified residence or land prescribed in paragraph (1) of the same Article was made during the period from the effective date to June 30, 2000. Article 11-4, paragraph (10) of the Supplementary Provisions of the Act" in paragraph (2) of the said Article shall be read as "Article 11-4, paragraph (11) of the Supplementary Provisions of the Local Tax Act prior to the revision (Act No. 4 of 2000. Hereinafter referred to as the "Amendment Act of 2000") by Article 1 of the Supplementary Provisions of the Act which shall remain in force

pursuant to Article 5, paragraph (2) of the Supplementary Provisions of the Revised Act in 2000", and "Article 11-4, paragraph (11) or (12) of the Supplementary Provisions of the Act" in the said paragraph shall be read as "Article 11-4, paragraph (11) or (12) of the Supplementary Provisions of the Act". Article 11-4, paragraph (11) or paragraph (12) of the Supplementary Provisions of the Local Tax Act prior to the revision by Article 1 of the Act as still in force pursuant to Article 5, paragraph (2) of the Supplementary Provisions of the Revised Act of 2000".

- 8 新条例附則第六条の規定は、平成十二年一月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(8) The provisions of Article 6 of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after January 1, 2000, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before that date.

- 9 新条例附則第九条第三項、第六項及び第八項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(9) The provisions of Paragraphs (3), (6) and (8) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

- 10 施行日前の旧条例附則第九条第七項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

(10) With regard to the automobile acquisition tax to be imposed on the acquisition of automobiles prescribed in Article 9, paragraph (7) of the Supplementary Provisions of the Old Ordinance prior to the effective date, the provisions then in force shall remain applicable.

附 則(平成一二年条例第一六八号)

Supplementary Provisions (Ordinance No.168 of 2000)

この条例は、特定目的会社による特定資産の流動化に関する法律等の一部を改正する法律(平成十二年法律第九十七号)附則第一条に規定する政令で定める日から施行する。

This ordinance shall come into effect as from the date specified by the Cabinet Order prescribed in Article 1 of the Supplementary Provisions of the Act for Partial Amendment of the Act on Securitization of Specified Assets by Special Purpose Companies, etc. (Cabinet Order No.97)

(政令で定める日＝平成一二年十一月三〇日)

(Date specified by Cabinet Order = November 30, 2000)

附 則(平成一三年条例第二七号)

Supplementary Provisions (Ordinance No.27 of 2001)

- 1 この条例は、平成十三年四月一日から施行する。
(1) This ordinance shall come into effect on April 1, 2001.
- 2 この条例による改正後の東京都都税条例の規定中自動車税に関する部分は、平成十三年度以後の年度分の自動車税について適用し、平成十二年度分までの自動車税については、なお従前の例による。
(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance that relates to the motor vehicle tax shall apply to the motor vehicle tax for FY 2001 and after, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2000.
- 3 この条例による改正前の東京都都税条例附則第二十条の規定は、平成十二年度分の都市計画税については、なおその効力を有する。
(3) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the FY 2000.

附 則(平成一三年条例第八〇号)抄

Supplementary Provisions (Ordinance No.80 of 2001) extract

- 1 この条例は、平成十三年四月一日から施行する。ただし、第一条中東京都都税条例第十八条第一項第一号及び第二号、同条第二項、第二十九条第一項第八号、同条例附則第十一条、同条例附則第十二条第二項並びに同条例附則第二十二條第二項の改正規定、第二条の規定並びに次項及び附則第十一項の規定は、公布の日から施行する。
(1) This Ordinance shall come into effect as from April 1, 2001. However, the provisions in Article 1 of this Ordinance revising Article 18, paragraph (1), items (i) and (ii), paragraph (2) of the same Article, Article 29, paragraph (1), item (viii), Article 11 of the Supplementary Provisions of the same Ordinance, Article 12, paragraph (2) of the Supplementary Provisions of the same Ordinance and Article 22, paragraph (2) of the Supplementary Provisions of the same Ordinance, Article 2, the following paragraph and paragraph (11) of the Supplementary Provisions shall come into force as from the date of promulgation.
- 2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、平成十三年四月一日(以下「施行日」という。)以後に合併が行われる場合における各事業年度に係る法人の事業税及び施行日以後に解散が行われる場合の解散による清算所得に対する法人の事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、施行日前に合併が行われた場合における各事業年度に係る法人の事業税並びに施行日前に解散が行われた

場合における解散による清算所得に対する法人の事業税及び施行日前に合併が行われた場合における合併による清算所得に対する法人の事業税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by Article 1 (hereinafter referred to as the "New Ordinance") that relates to the establishment tax of corporations shall apply to the establishment tax of corporations for each business year in the case of a merger on or after April 1, 2001, (hereinafter referred to as the "Effective Date") and to the establishment tax of corporations on liquidation income from dissolution in the case of dissolution on or after the effective date, with respect to the establishment tax of a corporation (including the establishment tax of a corporation for the business year in liquidation of a corporation subject to enterprise tax on liquidation income and the establishment tax of a corporation payable by reason of a partial distribution of residual property. The same shall apply hereinafter in this paragraph) for each business year in the case where a merger is effected before the effective date, the establishment tax of a corporation on its liquidation income from dissolution in the case where a dissolution is effected before the effective date, and the establishment tax of a corporation on its liquidation income from merger in the case where a merger is effected before the effective date, the provisions then in force shall remain applicable.
- 3 新条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (3) The part of the New Ordinance concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 4 新条例附則第九条第二項から第四項まで及び第六項から第九項までの規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (4) The provisions of paragraphs (2) through (4) and paragraphs (6) through (9) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 5 施行日前の第一条の規定による改正前の東京都都税条例(以下「旧条例」という。)附則第九条第七項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (5) With regard to the motor vehicle acquisition tax to be imposed on the acquisition of

automobiles prescribed in paragraph (7), Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision (hereinafter referred to as the "Former Ordinance") by Article 1 before the effective date, the provisions then in force shall remain applicable.

- 6 新条例第十五条第二項第二号、第百三条の三第六号、第百三条の十一、第百三条の十五第一項及び新条例附則第十条の規定は、平成十三年六月一日(以下この項において「適用日」という。)以後に行われる新条例第百三条の三第六号の軽油の輸入に対して課すべき軽油引取税に対して適用し、適用日前に輸入が行われた軽油に係る旧条例第百三条の三第五号の軽油の消費又は譲渡に対して課する軽油引取税については、なお従前の例による。

- (6) The provisions of Article 15, paragraph (2), item (ii), Article 103-3, item (vi), Article 103-11, Article 103-15, paragraph (1), and Article 10 of the Supplementary Provisions of the New Ordinance shall apply to the gas oil transaction tax to be imposed on imports of gas oil under Article 103-3, item (vi) of the New Ordinance that are made on or after June 1, 2001(hereinafter in this paragraph referred to as "Applicable Date"), and with regard to the gas oil transaction tax to be imposed on consumption or transfer of gas oil under Article 103-3, item (v) of the Old Ordinance pertaining to gas oil that was imported before the effective date, the provisions then in force shall remain applicable.

- 7 新条例第百二十四条の四の規定は、平成十二年一月二日以後に発生した同条第一項第四号に規定する震災等(次項において「震災等」という。)により滅失し、又は損壊した区分所有に係る家屋の敷地の用に供されていた土地に対して課する平成十三年度以後の年度分の固定資産税について適用する。この場合において、平成十三年度分の固定資産税に係る同条の規定の適用については、同条中「一月十四日」とあるのは、「一月十四日(平成十三年度分の固定資産税に係る申出にあつては、平成十三年八月三十一日)」とする。

- (7) The provision of Article 124-4 of the New Ordinance shall apply to the fixed assets tax for FY 2001 and subsequent fiscal years to be imposed on land used as the site of a house pertaining to compartmentalized ownership that was destroyed or damaged by an earthquake, etc. (referred to as "Earthquake, etc." in the following paragraph) prescribed in paragraph (1) item (iv) of the same Article that occurred on or after January 2, 2000. In this case, with regard to the application of the provision of the said Article to the fixed assets tax for FY 2001, the term "January 14" in the said Article shall be deemed to be replaced with "January 14.

- 8 新条例第百三十六条の三の規定は、平成十二年一月二日以後に発生した震災等により滅失し、又は損壊した家屋の敷地の用に供されていた土地に対して課する平成十三年度以後の年度分の固定資産税について適用する。この場合において、平成十三年度分の固定資産税に係る同条の規定の適用については、同条中「一月三十一日」とあるのは、

「一月三十一日(平成十三年度分の固定資産税に係る申告にあつては、平成十三年八月三十一日)」とする。

(8) The provision of Article 136-3 of the New Ordinance shall apply to the fixed assets tax for FY 2001 and subsequent fiscal years to be imposed on land used for the site of a house that was destroyed or damaged by an earthquake, etc. that occurred on or after January 2, 2000. In this case, with regard to the application of the provision of the said Article to the fixed assets tax for FY 2001, the term "January 31" in the said Article shall be deemed to be replaced with "January 31 (or August 31, 2001 in the case of a return pertaining to the fixed assets tax for fiscal year 2001)".

9 施行日前にされた旧条例附則第十八条の二第一項に規定する住宅地等予定地のための譲渡に係る土地に係る特別土地保有税については、なお従前の例による。

(9) With regard to the special land possession tax pertaining to the land pertaining to the transfer for the planned residential district, etc. prescribed in Article 18-2, paragraph (1) of the Supplementary Provisions of the Former Ordinance which was made prior to the effective date, the provisions then in force shall remain applicable.

10 施行日から平成十四年三月三十一日までの間における新条例附則第十八条の二第一項及び第十八条の二の二第一項の規定の適用については、これらの規定中「第三百四十八条第二項第一号」とあるのは、「第三百四十八条第二項第一号、第二号の二」とする。

(10) With regard to the application of the provisions of Article 18-2, paragraph (1) and Article 18-2-2, paragraph (1) of the Supplementary Provisions of the New Ordinance during the period from the effective date to March 31, 2002, "Article 348, paragraph (2), item (i)" in these provisions shall be read as "Article 348, paragraph (2), items (i) and (ii)-2".

附 則(平成一三年条例第一〇四号)

Supplementary Provisions (Ordinance No.104 of 2001)

1 この条例は、平成十四年四月一日から施行する。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。

(1) This Ordinance shall come into effect as from April 1, 2002. However, the provisions listed in the following items shall come into effect as of the date specified in each such item.

一 第八十七条の改正規定及び附則第八条の改正規定 平成十四年三月三十一日

(i) The provisions revising Article 87 and Article 8 of the Supplementary Provisions
March 31, 2002

二 附則第九条第六項の改正規定 地方税法等の一部を改正する法律(平成十三年法律第八号)附則第一条第十一号に定める日

(ii) The provisions revising Article 9, paragraph (6) of the Supplementary Provisions

Date specified in Article 1, item (xi) of the Supplementary Provisions of the Act for Partial
Revision of the Local Tax Act, etc. (Act No. 8 of 2001)

(定める日＝平成一四年三月二日)

(Date to be specified= March 2, 2002)

三 附則第十五条第一項の改正規定 公布の日

(iii) The provisions revising Article 15, paragraph (1) of the Supplementary Provisions Date of promulgation

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車税に関する部分は、平成十四年度以後の年度分の自動車税について適用し、平成十三年度分までの自動車税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the automobile tax shall apply to the motor vehicle tax for fiscal years after FY 2002, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2001.

- 3 新条例附則第九条第六項の規定は、附則第一項第二号に掲げる規定の施行の日以後の自動車の取得に対して課すべき自動車取得税について適用し、同日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(3) The provisions of Article 9, paragraph (6) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on and after the effective date of the provisions listed in paragraph (1), item (ii) of the Supplementary Provisions, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on before the effective date.

附 則(平成一四年条例第三一号)

Supplementary Provisions (Ordinance No.31 of 2002)

- 1 この条例は、平成十四年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2002.

- 2 この条例による改正前の東京都都税条例附則第二十条の規定は、平成十三年度分の都市計画税については、なおその効力を有する。

(2) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the FY 2001.

附 則(平成一四年条例第一一〇号)

Supplementary Provisions (Ordinance No.110 of 2002)

- 1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

- 2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対し

て課する不動産取得税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance after the revision (hereinafter referred to as the "New Ordinance") pursuant to the provisions of Article 1, which relates to the real estate acquisition tax, shall apply to the real estate acquisition tax to be imposed on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on before the effective date.

- 3 施行日前に土地を取得し、施行日以後に当該土地に隣接する土地を取得した場合において、最初の土地の取得について第一条による改正前の東京都都税条例(以下「旧条例」という。)第四十八条第四項後段の規定による申告は、新条例第四十八条第四項後段の申告とみなし、同項後段の規定を適用する。

(3) In the case where land is acquired prior to the effective date and land adjacent to the said land is acquired after the effective date, the declaration under the second sentence of Article 48, paragraph (4) of the Tokyo Metropolitan Tax Ordinance prior to the revision by Article 1 (hereinafter referred to as the "Former Ordinance") for the acquisition of the first land shall be deemed as the declaration under the second sentence of Article 48, paragraph (4) of the New Ordinance and the provisions of the second sentence of the said paragraph shall apply.

- 4 新条例附則第九条第四項、第六項、第七項及び第九項の規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

- (4) The provisions of Paragraphs (4), (6), (7) and (9) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on and after the effective date, and the provisions then in force shall remain applicable to the automobile acquisition tax to be imposed on before the effective date.

- 5 施行日前の旧条例附則第九条第八項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

- (5) With regard to the automobile motor vehicle tax to be imposed on the acquisition of automobiles prescribed in Article 9, paragraph (8) of the Supplementary Provisions of the Former Articles prior to the effective date, the provisions then in force shall remain applicable.

- 6 施行日前にされた旧条例附則第十八条の二第一項に規定する非課税土地等予定地のための譲渡に係る土地に係る特別土地保有税については、なお従前の例による。

- (6) With regard to the special land possession tax pertaining to the land pertaining to the transfer for the planned tax-exempt land, etc. prescribed in Article 18-2, paragraph (1) of the Supplementary Provisions of the Former Ordinance which was made prior to the effective date, the provisions then in force shall remain applicable.

附 則(平成一四年条例第一二三号)

Supplementary Provisions (Ordinance No.123 of 2002)

- 1 この条例は、公布の日から施行する。ただし、第百八十八条の十二の改正規定は地方税法の一部を改正する法律(平成十四年法律第十七号)附則第一条第三号に定める日から施行する。
- (1) This Ordinance shall come into effect as from the date of promulgation. However, the provision revising Article 188-12 shall come into effect as from the date specified in Article 1, item (iii) of the Supplementary Provisions of the Act for Partial Amendment of the Local Tax Act (Act No.17 of 2002).

(定める日＝平成一四年一二月一八日)

(Date to be specified = December 18, 2002)

- 2 この条例による改正後の東京都都税条例第四十八条の四の四及び第四十八条の五の規定は、この条例の施行の日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (2) The provisions of Article 48-4-4 and Article 48-5 of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.

附 則(平成一四年条例第一六三号)

Supplementary Provisions (Ordinance No.163 of 2002)

- 1 この条例は、公布の日から施行する。ただし、第一条中東京都都税条例第九十七条の改正規定は鳥獣の保護及び狩猟の適正化に関する法律(平成十四年法律第八十八号)の施行の日から、第二条中東京都における銀行業等に対する事業税の課税標準等の特例に関する条例第二条第一項第九号の改正規定は平成十五年一月一日から施行する。
- (1) This Ordinance shall come into force as from the day of promulgation. However, the provision in Article 1 amending Article 97 of the Tokyo Metropolitan Tax Ordinance shall come into force as from the date of enforcement of the Wildlife Protection and Proper Hunting Act (Act No. 88 of 2002), and the provision in Article 2 amending Article 2, paragraph (1), item (ix) of the Ordinance on Special Provisions for the tax base of establishment tax, etc. for the Banking Industry in Tokyo shall come into force as from 1 January 2003.

(施行の日＝平成一五年四月一六日)

(Date of enforcement = 16 April 2003)

- 2 第一条の規定による改正後の東京都都税条例の規定中法人の事業税及び法人の都民税に関する部分は、平成十五年三月三十一日以後に終了する事業年度分の法人の事業税及び同日以後に終了する連結事業年度分の法人の都民税について適用し、同日前に終了し

た事業年度分の法人の事業税及び法人の都民税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance as amended pursuant to Article 1 that relates to corporate establishment tax and corporate inhabitant tax shall apply to corporate establishment tax for business years ending on or after 31 March 2003 and corporate inhabitant tax for consolidated business years ending on or after that date, and the provisions then in force shall remain applicable to corporate establishment tax and corporate inhabitant tax for business years ending before that date.

附 則(平成一五年条例第一三号)

Supplementary Provisions (Ordinance No.13 of 2003)

- 1 この条例は、平成十五年四月一日から施行する。
- 1 This Ordinance shall come into force on 1 April 2003.
- 2 この条例による改正前の東京都都税条例附則第二十条の規定は、平成十四年度分の都市計画税については、なおその効力を有する。
- (2) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the amendment by this Ordinance shall remain in force with regard to the city planning tax for the FY 2002.

附 則(平成一五年条例第九八号)

Supplementary Provisions (Ordinance No.98 of 2003)

- 1 この条例は、公布の日から施行する。ただし、第一条中東京都都税条例第百三条の十九の改正規定は、平成十五年四月十六日から施行する。
- (1) This Ordinance shall come into force as from the date of promulgation. However, the provision in Article 1 amending Article 103-19 of the Tokyo Metropolitan Tax Ordinance shall come into force as from 16 April 2003.
- 2 次項に定めるものを除き、第一条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (2) Except as provided for in the following paragraph, the part of the provisions of the Tokyo Metropolitan Tax Ordinance as amended under Article 1 (hereinafter referred to as the 'New Ordinance') at relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance hereinafter referred to as the 'enforcement date'), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date
- 3 新条例附則第六条の規定は、平成十五年一月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税に

については、なお従前の例による。

(3) The provisions of Article 6 of the Supplementary Provisions of the new Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after 1 January 2003, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before that date.

4 新条例第四十八条の十六及び第四十八条の二十一の規定は、施行日以後におけるゴルフ場の利用に対して課すべきゴルフ場利用税について適用し、施行日前におけるゴルフ場の利用に対して課するゴルフ場利用税については、なお従前の例による。

(4) The provisions of Articles 48-16 and 48-21 of the new Ordinance shall apply to the golf course utilization tax to be levied on the use of golf courses on and after the effective date and shall remain applicable to the golf course utilization tax levied on the use of golf courses before the effective date.

5 新条例附則第九条第二項から第九項までの規定は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(5) The provisions of paragraphs (2) to (9) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles on and after the effective date and shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles before the effective date.

6 施行日前の第一条の規定による改正前の東京都都税条例(以下「旧条例」という。)附則第九条第七項及び第八項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

(6) With regard to the motor vehicle acquisition tax levied on the acquisition of motor vehicles as provided for in paragraphs (7) and (8) of Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to its amendment in accordance with Article 1 prior to the effective date (hereinafter referred to as the 'old ordinance'), the provisions then in force shall remain applicable.

7 次項に定めるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、平成十五年度以後の年度分の固定資産税及び都市計画税について適用し、平成十四年度分までの固定資産税及び都市計画税については、なお従前の例による。

7 Except as provided for in the following paragraph, the parts of the New Ordinance relating to fixed assets tax and city planning tax shall apply to fixed assets tax and city planning tax for FY 2003 and subsequent years, while the provisions then in force shall remain applicable to fixed assets tax and city planning tax up to FY 2002.

8 平成十四年度に係る賦課期日に所在する土地(平成十五年度において新たに固定資産税を課することとなる土地又は同年度に係る賦課期日において地目の変換等(地方税法等

の一部を改正する法律(平成十五年法律第九号。以下「平成十五年改正法」という。)による改正後の地方税法(以下この項において「新法」という。)附則第十七条第三号に規定する地目の変換等をいう。)がある土地を除く。)のうち平成十四年度分の都市計画税額について旧条例附則第十九条の規定により減額されたものに係る平成十五年度分の都市計画税に限り、新法附則第十七条第四号に規定する前年度課税標準額は、同号ロの規定にかかわらず、当該土地の平成十五年改正法附則第十九条第一項各号に掲げる土地の区分に応じ、それぞれ当該各号に定める額とする。

(8) Notwithstanding the provision of Article 17, item (iv) of the Supplementary Provisions of the New Act, only for the city planning tax for 2003 in respect of land located on the levy date for 2002 (excluding land on which property tax is to be newly levied in 2003 or land on which there has been a conversion, etc. of the land title on the levy date for the same year (Partial Amendment of the Local Tax Act., etc.(Act No. 9 of 2003. Hereinafter referred to as the "2003 Amendment Act") (hereinafter in this paragraph referred to as the 'New Act'). means the conversion, etc., of land as provided for in Article 17 item (iii) of the Supplementary Provisions)) which has been reduced in accordance with Article 19 of the Supplementary Provisions of the Old Ordinance in respect of the city planning tax amount for 2002, the tax base amount for the previous year as prescribed in Article 17, item (iv) of the Supplementary Provisions of the New Act shall be the amount prescribed respectively in each item according to the land category of the said land as listed in each item of Article 19, paragraph (1) of the Supplementary Provisions of the Act of Amendment of 2003.

9 別段の定めがあるものを除き、新条例の規定(新条例第百五十三条の二、第百五十三条の二の二、附則第十八条の二及び附則第十八条の二の二の規定を除く。)中土地に対して課する特別土地保有税に関する部分は、平成十五年度以後の年度分の土地に対して課する特別土地保有税について適用し、平成十四年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(9) Except as otherwise provided, the part of the New Ordinance (except for the provisions of Article 153-2, Article 153-2-2, Article 18-2 of the Supplementary Provisions and Article 18-2-2 of the Supplementary Provisions of the New Ordinance) relating to the special land possession tax to be levied on land shall apply to the special land possession tax to be levied on land for FY 2003 and subsequent years, while the provisions then in force shall remain applicable to the special land possession tax to be levied on land up to FY 2002.

10 別段の定めがあるものを除き、新条例の規定(新条例第百五十三条の二、第百五十三条の二の二、附則第十八条の二及び附則第十八条の二の二の規定を除く。)中土地の取得に対して課する特別土地保有税に関する部分は、施行日以後の土地の取得に対して課すべき特別土地保有税について適用し、施行日前の土地の取得に対して課する特別土地保有税については、なお従前の例による。

(10) Except as otherwise provided, the part of the New Ordinance (except for the provisions of Article 153-2, Article 153-2-2, Article 18-2 of the Supplementary Provisions and Article 18-2-2 of the Supplementary Provisions of the New Ordinance) relating to the special land possession tax to be levied on land acquisitions shall apply to the special land possession tax to be levied on land acquisitions after the effective date and shall remain applicable to the special land possession tax to be levied on land acquisitions before the effective date.

11 旧条例第百五十三条の二第四項の規定は、施行日前にされた同条第二項に規定する申請に係る同条第一項の認定については、なおその効力を有する。

(11) The provisions of Article 153-2, paragraph (4) of the former Ordinance shall remain in force with regard to the authorization referred to in paragraph (1) of Article 153-2, paragraph (2) of the former Ordinance in respect of an application made before the date of entry into force as provided for in paragraph (2) of the same Article.

12 旧条例第百五十三条の二の二第二項の規定は、施行日前にされた地方税法施行令(昭和二十五年政令第二百四十五号)第五十四条の四十八の二で定める手続に係る旧条例第百五十三条の二の二第一項の確認については、なおその効力を有する。

(12) The provisions of Article 153-2-2, paragraph (2) of the former Ordinance shall remain in force with regard to the confirmation under Article 153-2-2, paragraph (1) of the former Ordinance pertaining to procedures specified in Article 54-48-2 of the Order for Enforcement of the Local Tax Act (Cabinet Order No.245 of 1950) which were carried out before the effective date.

13 東京都特別土地保有税審議会については、旧条例第百五十三条の三の規定は、前二項の規定によりなお効力を有することとされる旧条例第百五十三条の二第四項又は第百五十三条の二の二第二項の規定によりその権限に属させられた事項の調査審議が終了するまでの間は、なおその効力を有する。

(13) With regard to the Tokyo Special Land Possession Tax Council, the provisions of Article 153-3 of the former Ordinance shall remain in force until the completion of the study and deliberation of the matters placed under its authority under Article 153-2, paragraph (4) or Article 153-2-2, paragraph (2) of the former Ordinance, which shall remain in force under the two preceding paragraphs.

14 新条例附則第十七条の二第二項の規定は、平成十五年一月一日以後の土地の取得に対して課すべき特別土地保有税について適用し、同日前の土地の取得に対して課する特別土地保有税については、なお従前の例による。

(14) The provisions of Article 17-2, paragraph (2) of the Supplementary Provisions of the new Ordinance shall apply to the special land possession tax to be imposed on land acquisitions on and after 1 January 2003, and the provisions then in force shall remain applicable to the special land possession tax to be imposed on land acquisitions before that date.

15 新条例の規定中事業所税(新条例第百八十八条の十二第一項に規定する事業所税をい

う。以下この項において同じ。)に関する部分は、施行日以後に終了する事業年度分の法人の事業及び平成十五年以後の年分の個人の事業(施行日前に廃止された個人の事業を除く。)に対して課すべき事業所税について適用し、施行日前に終了した事業年度分の法人の事業並びに平成十五年前の年分の個人の事業及び平成十五年分の個人の事業で施行日前に廃止されたものに対して課する事業所税については、なお従前の例による。

15 The part of the new Ordinance relating to establishment tax (this refers to the establishment tax provided for in Article 188-12, paragraph (1) of the new Ordinance. Hereinafter the same in this paragraph) shall apply to establishment tax to be levied on businesses of corporations for business years ending on or after the effective date and on individual businesses for years after FY 2003 (excluding individual businesses that were abolished before the effective date.), and shall remain applicable to establishment tax to be levied on businesses of corporations for business years ending before the effective date and on individual businesses for years before FY 2003 and on individual businesses for FY 2003 that have been discontinued before the effective date.

16 施行日前に行われた事業所用家屋の新築又は増築に対して課する新增設に係る事業所税(旧条例第百八十八条の十二第二項に規定する新增設に係る事業所税をいう。)については、なお従前の例による。

16 With regard to the establishment tax levied on new construction or additions to business premises made before the date of enforcement (this refers to the establishment tax on new and additional premises as provided for in Article 188-12, paragraph (2) of the former Ordinance), the provisions then in force shall remain applicable.

附 則(平成一五年条例第九九号)

Supplementary Provisions (Ordinance No.99 of 2003)

1 この条例は、平成十五年七月一日から施行する。

(1) This Ordinance shall come into force on 1 July 2003.

2 この条例の施行の日(以下「施行日」という。)前に課した、又は課すべきであった都たばこ税については、なお従前の例による。

2 Prefectural tobacco tax imposed or to be imposed before the date of enforcement of this Ordinance (hereinafter referred to as the 'enforcement date') shall remain in force.

3 施行日前にこの条例による改正前の東京都都税条例第四十八条の十第一項の売渡し又は同条第二項の売渡し若しくは消費等(地方税法(昭和二十五年法律第二百二十六号)第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。)が行われた製造たばこを施行日に販売のため所持する卸売販売業者等(この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の十第一項に規定する卸売販売業者等をいう。以下同じ。)又は小売販売業者がある場合において、これらの者が所得税法等の一部を改正する法律(平成十五年法律第八号)附則第百三十一条第一項の規定により製造たばこ

の製造者として当該製造たばこを施行日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該製造たばこを施行日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる製造たばこの本数(地方税法等の一部を改正する法律(平成十五年法律第九号。以下「平成十五年改正法」という。)附則第七条第六項の規定により読み替えて適用される同法第一条の規定による改正後の地方税法第七十四条の四第二項の規定による製造たばこの本数をいう。)とし、次の各号に掲げる製造たばこの区分に応じ当該各号に定める税率により都たばこ税を課する。

- (3) Where, prior to the effective date, there is a sale under Article 48-10, paragraph (1) or a sale or consumption, etc. excluding sales as provided for in Article 74-6, paragraph (1), items (i) and (ii) of the Local Tax Act (Act No. 226 of 1950)) or retail seller (The Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the 'New Ordinance')) under Article 48-10, paragraph (2) of the Tokyo Metropolitan Tax Ordinance prior to its amendment by this Ordinance, when these persons are deemed to have transferred the said manufactured tobacco from their manufacturing plants on the effective date as manufacturers of manufactured tobacco pursuant to Article 131, paragraph (1) of the Supplementary Provisions of Partial Amendment of the Income Tax Act, etc. (Act No.8 of 2003) and are subject to tobacco tax pursuant to the provisions of the same paragraph, prefectural tobacco tax shall be imposed on them as wholesale distributors, etc., by deeming that they have sold the said manufactured tobacco to retail distributors on the effective date. In such cases, the tax base of prefectural tobacco tax shall be the number of manufactured tobaccos deemed to have been sold (Partial Amendment of the Local Tax Act (Act No. 9 of 2003. Hereinafter referred to as the "2003 Amendment Act"). means the number of manufactured tobaccos under Article 74-4, paragraph (2) of the Local Tax Act after the amendment in accordance with Article 1 of the same Act as applied by replacing the terms and phrases pursuant to Article 7, paragraph (6) of the Supplementary Provisions), and prefectural tobacco tax shall be levied according to the tax rate specified in each of the following items for the category of manufactured tobacco listed in that item.

一 製造たばこ(次号に掲げる製造たばこを除く。) 千本につき百一円

(i) Manufactured tobaccos (excluding manufactured tobaccos listed in the following item) 101 yen per 1,000 tobaccos

二 新条例附則第六条の三第二項に規定する紙巻たばこ 千本につき四十八円

(ii) Tobaccos prescribed in Article 6-3, paragraph (2) of the Supplementary Provisions of the New Ordinance: 48 yen per 1,000 tobaccos

- 4 前項に規定する者は、平成十五年改正法附則第七条第二項に規定する貯蔵場所又は小

売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を施行日から起算して一月以内に知事に提出し、平成十六年一月五日までに、当該申告書に記載した第二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。

- (4) The person prescribed in the preceding paragraph shall submit a declaration stating the following items to the Governor within one month from the date of enforcement for each place of storage or place of business of a retail seller prescribed in Article 7, paragraph (2) of the Supplementary Provisions of the 2003 Amendment Act, and shall pay, by January, 5 2004, the amount equivalent to the amount of prefectural tobacco tax listed in item (ii) in said declaration in the payment form.

一 所持する製造たばこの区分(たばこ税法(昭和五十九年法律第七十二号)第二条第二項に規定する製造たばこの区分をいう。以下同じ。)及び区分ごとの数量並びに当該数量により算出した都たばこ税の課税標準となる製造たばこの本数

- (i) the category of manufactured tobaccos possessed (this refers to the category of manufactured tobacco specified in Article 2, paragraph (2) of the Tobacco Tax Act (Act No. 72 of 1984). The same shall apply hereinafter) and the quantity of each category, and the number of manufactured cigarettes that form the tax base for prefectural tobacco tax calculated according to such quantity.

二 前号の本数により算定した前項の規定による都たばこ税額

- (ii) the amount of prefectural tobacco tax under the preceding paragraph calculated according to the number of tobaccos referred to in the preceding item.

三 その他参考となるべき事項

(iii) Other matters of reference.

- 5 附則第三項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、新条例の規定中都たばこ税に関する部分(新条例第四十八条の十四の二の規定を除く。)を適用する。この場合において、新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例の一部を改正する条例(平成十五年東京都条例第九十九号)附則第四項」と、同項第二号中「法第七十四条の十二第二項」とあるのは「地方税法等の一部を改正する法律(平成十五年法律第九号)附則第七条第六項の規定により読み替えて適用される同法第一条の規定による改正後の法第七十四条の十二第二項」と読み替えるものとする。

- (5) When imposing metropolitan tobacco tax pursuant to the provisions of paragraph (3) of the Supplementary Provisions, in addition to what is provided for in the two preceding paragraphs, the part of the provisions of the New Ordinance relating to prefectural tobacco tax (except as provided for in Article 48-14-2 of the new Ordinance) shall apply. In this case, the term "Article 48-14-2, paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the New Ordinance shall be deemed to be replaced with "Article 4 of the Supplementary Provisions of the Ordinance

Partial Amending the Tokyo Metropolitan Tax Ordinance (Ordinance No. 99 of 2003)" and the term "Article 74-12, paragraph (2) of the Act" in item (ii) of the same paragraph shall be deemed to be replaced with "Article 74-12, paragraph (2) of the Local Tax Act and the term "Article 74-12, paragraph (2) of the Act as amended by Article 1 of the Act as applied by replacing the term pursuant to Article 7, paragraph (6) of the Supplementary Provisions of the Partial Amendment of the Local Tax Act, etc.(Act No.9 of 2003)" in item (ii) of the said paragraph shall be deemed to be replaced with "Article 74-12, paragraph (2) of the Act as amended by Article 1 of the said Act as applied by replacing the term pursuant to Article 7, paragraph (6) of the Supplementary Provisions.

附 則(平成一五年条例第一二五号)

Supplementary Provisions (Ordinance No.99 of 2003)

- 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。

- (1) This Ordinance shall come into force as from the date of promulgation. However, the provisions listed in the following items shall come into force from the date specified in each of those items.

一 目次の改正規定(「第二十四条の十七」を「第二十四条の二十七」に改める部分に限る。)、第十五条第二項第三号及び第二十四条の二の改正規定、第二十四条の十七の次に十条を加える改正規定、附則第四条の二の次に一条を加える改正規定、附則第五条の改正規定並びに次項及び附則第三項の規定 平成十六年一月一日

- (i) The provisions amending the table of contents (limited to the part where "Article 24-17" is replaced by "Article 24-27"), the provisions amending Article 15, paragraph (2), item (iii) and Article 24-2, the provision amending Article 24-17 by adding a new Article 10, the provision amending Article 4-2 of the Supplementary Provisions by adding a new Article, the provision amending Article 5 of the Supplementary Provisions and the provisions of the following paragraph and paragraph (3) of the Supplementary Provisions January 1, 2004

二 目次の改正規定(「第三十九条」を「第三十九条の七」に改める部分に限る。)、第十八条第一項第一号、第十八条の二第一項及び第二十五条の改正規定、第三十九条を削る改正規定、第三十八条の改正規定、第三十四条から第三十七条までを削る改正規定、第三十三条第一項の改正規定、第三十一条及び第三十二条を削る改正規定、第三十条及び第二十九条の改正規定、第二十九条の次に七条を加える改正規定、第二十八条を削る改正規定、第二十七条の改正規定、同条の次に一条を加える改正規定、第二十六条の二及び第二十六条の改正規定、第二十五条の次に五条を加える改正規定、第四十条の五第一項、附則第五条の二、附則第五条の二の二、附則第七条、附則第七条の二及び附則第二十二条の改正規定並びに附則第四項から第七項までの規定 平成十六年四月一日

- (ii) the provision amending the table of contents (limited to the part where "Article 39" is

replaced by "Article 39-7"), the provision amending Article 18 paragraph (1) item (i), Article 18-2 paragraph (1) and Article 25, the provision deleting Article 39, the provision amending Article 38, the provision deleting Articles 34 to 37, the provision amending Article 33 paragraph (1), the provision deleting Articles 31 and 32, the provision amending Articles 30 and The provisions amending Article 30 and Article 32, the provisions amending Article 30 and Article 29, the provisions amending Article 30 by deleting Article 30, the provisions amending Article 30 by adding seven articles following Article 29, the provisions amending Article 28 by deleting Article 28, the provisions amending Article 27, the provisions amending Article 27 by adding one Article following the same Article, the provisions amending Article 26-2 and Article 26, the provisions amending Article 25 by adding five articles following Article 25, Article 40-5(1), Article 5-2 of the Supplementary Provisions, Article 5-2 of the Supplementary Provisions Article 40-5 paragraph (1), Article 5-2 of the Supplementary Provisions, Article 5-2 of the Supplementary Provisions, Article 5-2-2 of the Supplementary Provisions, Article 7 of the Supplementary Provisions, Article 7-2 of the Supplementary Provisions and the provisions amending Article 22 of the Supplementary Provisions and paragraphs (4) to (7) of the Supplementary Provisions April 1, 2004

三 附則第九条の改正規定及び附則第八項の規定 地方税法等の一部を改正する法律(平成十五年法律第九号)附則第一条第九号に定める日

(iii) The amended provision of Article 9 of the Supplementary Provisions and the provision of paragraph (8) of the Supplementary Provisions of Partial Amendment of the Local Tax Act., etc. (Act No.9 of 2003) The date specified in Article 1, item (ix) of the Supplementary Provisions.

(定める日＝平成一七年一月一日)

(Date to be specified = January 1, 2005)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中特定配当等(新条例第十五条第二項第三号に規定する特定配当等をいう。以下同じ。)に係る都民税に関する部分は、平成十六年一月一日以後に支払を受けるべき特定配当等について適用する。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the 'New Ordinance') that relates to metropolitan tax on specified dividends, etc. (this refers to specified dividends, etc. as provided for in Article 15, paragraph (2), item (iii) of the New Ordinance. The same shall apply hereinafter) shall apply to specified dividends, etc. to be paid on or after 1 January 2004.

- 3 新条例の規定中特定株式等譲渡所得金額(新条例第二十四条の二十三に規定する特定株式等譲渡所得金額をいう。以下同じ。)に係る都民税に関する部分は、平成十六年一月一日以後に支払うべき所得税法等の一部を改正する法律(平成十五年法律第八号)第十二

条の規定による改正後の租税特別措置法(昭和三十二年法律第二十六号。以下「新租税特別措置法」という。)第三十七条の十一の三第一項に規定する特定口座内保管上場株式等の新租税特別措置法第三十七条の十一第一項に規定する譲渡の対価及び新租税特別措置法第三十七条の十一の四第一項に規定する差金決済(以下「差金決済」という。)に係る差益に相当する金額並びに同日以後に行われる差金決済により生じた同条第三項第一号ロに規定する差損金額に係る特定株式等譲渡所得金額について適用する。

- (3) The part of the provisions of the new Ordinance that relates to the metropolitan inhabitant tax on the amount of income from the specified capital gain from shares, etc. (the amount of income from the specified capital gain from shares, etc.as defined in Article 24-23 of the new Ordinance. The same shall apply hereinafter) shall be referred to as the consideration for the transfer prescribed in Article 37-11-3, paragraph (1) of the Special Taxation Measures Act after amendment (Act No. 26 of 1957. Hereinafter referred to as the 'New Special Taxation Measures Act') pursuant to Article 12 of the Act on Partial Amendment of the Income Tax Act, etc., (Act No.8 of 2003) to be paid on or after 1 January 2004 and the settlement for difference (hereinafter referred to as the "settlement for difference") prescribed in Article 37-11-4, paragraph (1) of the new Special Taxation Measures Act. The same shall apply to the amount equivalent to the consideration for the transfer prescribed in Article 37-11, paragraph (1) of the Act on Special Measures Concerning Taxation, etc. and the marginal gain pertaining to the settlement for difference prescribed in Article 37-11-4, paragraph (1) of the new Act on Special Measures Concerning Taxation, and the amount of income from the specified capital gain from shares, etc. pertaining to the marginal loss prescribed in Article 37-11, paragraph (3), item (i)(b) of the same Act arising from the settlement for difference made after the same day.

- 4 新条例の規定中法人の事業税に関する部分は、平成十六年四月一日以後に開始する事業年度に係る法人の事業税及び同日以後に開始する計算期間に係る法人の事業税並びに同日以後の解散(当該解散の日を含む事業年度開始の日が平成十六年四月一日以後である解散に限り、合併による解散を除く。以下同じ。)による清算所得に対する事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一分配により納付すべき法人の事業税を含む。以下同じ。)について適用し、同日前に開始した事業年度に係る法人の事業税及び同日前に開始した計算期間に係る法人の事業税並びに同日前の解散による清算所得に対する事業税については、なお従前の例による。

- (4) The part of the New Ordinance relating to establishment tax of corporations shall apply to establishment tax of corporations for business years beginning on or after 1 April 2004, establishment tax of corporations for accounting periods beginning on or after that date and establishment tax on liquidation income from dissolution on or after that date (limited to dissolutions where the date of commencement of the fiscal year that includes the date of such

dissolution is on or after 1 April 2004, excluding dissolutions due to mergers. The same applies hereinafter), and the provisions then in force shall remain applicable to establishment tax of corporations for business years beginning before that date (including the establishment tax of a corporation for the business year during liquidation of a corporation subject to establishment tax on liquidation income and the establishment tax of a legal entity payable due to a partial distribution of residual assets. The same applies hereinafter), establishment tax of corporations for accounting periods beginning before that date and establishment tax on liquidation income from dissolution before that date.

- 5 新条例の規定中個人の事業税に関する部分は、平成十六年度以後の年度分の個人の事業税について適用し、平成十五年度分までの個人の事業税については、なお従前の例による。
- (5) The part of the New Ordinance relating to individual establishment tax shall apply to individual establishment tax for the FY 2004 and onwards, while the provisions then in force shall remain applicable to individual establishment tax up to and including the FY 2003.
- 6 新条例第四十条の五の規定は、所得税法等の一部を改正する法律(平成十五年法律第八号)第六条の規定による改正後の消費税法(昭和六十三年法律第百八号)第四十二条第一項、第四項又は第六項に規定する課税期間が平成十六年四月一日以後に開始する場合について適用し、所得税法等の一部を改正する法律第六条の規定による改正前の消費税法第四十二条第一項、第四項、第六項又は第八項に規定する課税期間が同日前に開始した場合については、なお従前の例による。
- (6) Article 40-5 of the new Ordinance shall apply where the taxable period prescribed in Article 42, paragraph (1), (4) or (6) of the Consumption Tax Act as amended (Act No.108 of 1988) by Article 6 of Partial Amendment of the Income Tax Act, etc. (Act No.8 of 2003), begins on or after 1 April 2004, and the provisions then in force shall remain applicable where the taxable period prescribed in Article 42 paragraph (1), (4), (6) or (8) of the Consumption Tax Act as amended by Article 6 of the Act to Amend the Income Tax Act, etc., began before that date.
- 7 新条例附則第七条及び附則第七条の二の規定は、平成十六年度以後の年度分の自動車税について適用し、平成十五年度分までの自動車税については、なお従前の例による。
- (7) The provisions of Article 7 of the Supplementary Provisions of the New Ordinance and Article 7-2 of the Supplementary Provisions apply to motor vehicle tax for FY 2004 and onwards, while the provisions then in force remain applicable to motor vehicle tax up to FY 2003.
- 8 新条例附則第九条第七項の規定は、道路運送車両法の一部を改正する法律(平成十四年法律第八十九号)の施行の日以後の自動車の取得に対して課すべき自動車取得税について適用し、同日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (8) Article 9, paragraph (7) of the Supplementary Provisions of the New Ordinance applies to the

motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles on and after the date of enforcement of Partial Amendment of the Road Transport Vehicle Act (Act No. 89 of 2002) and to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles before that date, the provisions then in force remain applicable.

- 9 新条例第百十八条第三項の規定は、平成十六年度以後の年度分の固定資産税について適用し、平成十五年度分までの固定資産税については、なお従前の例による。

(9) The provisions of Article 118, paragraph (3) of the New Ordinance shall apply to fixed assets tax for the FY 2004 and subsequent years, while the provisions then in force shall remain applicable to property tax up to the FY 2003.

- 10 新条例第百四十五条第五項の規定中土地に対して課する特別土地保有税に関する部分は、平成十六年度以後の年度分の土地に対して課する特別土地保有税について適用し、平成十五年度分までの土地に対して課する特別土地保有税については、なお従前の例による。

(10) The part of the provisions of Article 145, paragraph (5) of the New Ordinance concerning the special land possession tax to be levied on land shall apply to the special land possession tax to be levied on land for the FY 2004 and onwards, while the provisions then in force shall remain applicable to the special land possession tax to be levied on land up to the FY 2003.

附 則(平成一六年条例第三二号)

Supplementary Provisions (Ordinance No.32 of 2004)

- 1 この条例は、平成十六年四月一日から施行する。

(1) This Ordinance shall come into force on 1 April 2004.

- 2 この条例による改正前の東京都都税条例附則第二十条の規定は、平成十五年度分の都市計画税については、なおその効力を有する。

(2) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the amendment by this Ordinance shall remain in force with regard to the city planning tax for FY 2003.

附 則(平成一六年条例第一一二号)

Supplementary Provisions (Ordinance No.112 of 2004)

- 1 この条例は、公布の日から施行する。

(1) This Ordinance shall come into force from the date of promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十四条の二十六の規定は、平成十六年度以後の年度分の個人の都民税について適用し、平成十五年度分までの個人の都民税については、なお従前の例による。

(2) The provisions of Article 24-26 of the Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter referred to as the 'New Ordinance') shall apply to individual metropolitan residents' tax for FY 2004 and onwards, and the provisions then in force

shall remain applicable to individual metropolitan residents' tax for FY 2003 and onwards.

- 3 新条例附則第四条の三の規定は、この条例の施行の日(以下「施行日」という。)以後に特定配当等(新条例第十五条第二項第三号に規定する特定配当等をいう。以下この項において同じ。)に係る所得税法等の一部を改正する法律(平成十六年法律第十四号)第七条の規定による改正後の租税特別措置法(昭和三十二年法律第二十六号)第四条の二第九項及び第四条の三第十項に規定する事実が生ずる場合について適用し、施行日前に特定配当等に係る所得税法等の一部を改正する法律第七条の規定による改正前の租税特別措置法第四条の二第九項又は第四条の三第十項に規定する事実が生じた場合については、なお従前の例による。

- (3) The provisions of Article 4-3 of the Supplementary Provisions of the New Ordinance shall apply where the facts prescribed in Article 4-2(9) and Article 4-3, paragraph (10) of the Special Taxation Measures Act as amended (No.26 of 1957) under Article 7 of the Act to Amend the Income Tax Act, etc. (Act No.14 of 2004) pertaining to specified dividends, etc. (this refers to specified dividends, etc. as prescribed in Article 15, paragraph (2), item (iii) of the new Ordinance. Hereinafter the same in this paragraph) occur after the date of enforcement (hereinafter referred to as the 'enforcement date') of this Ordinance.

- 4 新条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (4) The part of the new Ordinance relating to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, while the previous provisions shall still apply to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 5 平成十五年度分までの自動車税については、新条例附則第七条第二項中「地方税法施行規則附則第五条の二第二項」とあるのは「地方税法施行規則及び国有資産等所在市町村交付金及び納付金に関する法律施行規則の一部を改正する省令(平成十六年総務省令第七十七号)による改正前の地方税法施行規則(以下この条において「旧省令」という。)附則第五条の二第二項」と、同条第三項中「地方税法施行規則附則第五条の二第三項」とあるのは「旧省令附則第五条の二第三項」と、同条第四項中「地方税法施行規則附則第五条の二第四項」とあるのは「旧省令附則第五条の二第四項」とする。

- (5) With regard to automobile tax up to the FY 2003, the term " Article 5-2, paragraph (2) of the Supplementary Provisions of the Enforcement Regulations of the Local Tax Act" in Article 7, paragraph (2) of the Supplementary Provisions of the New Ordinance is replaced with "before amendment by the Ordinance for Enforcement of the Local Tax Act and the Ordinance for Enforcement of the Act on Grants and Payments for Municipalities with National Property, etc. (Ordinance of the Ministry of Internal Affairs and Communications No. 77 of 2004) Ordinance

for Enforcement of the Local Tax Act (hereinafter in this Article referred to as the "Old Ordinance"). Article 5-2, paragraph (2) of the Supplementary Provisions" in paragraph (3) of the same Article shall be replaced with "Article 5-2, paragraph (3) of the Supplementary Provisions of the Old Ministerial Order", and "Article 5-2, paragraph (4) of the Supplementary Provisions of the Ordinance for Enforcement of the Local Tax Act" in paragraph (4) of the same Article shall be replaced with "Article 5-2, paragraph (4) of the Supplementary Provisions of the Old Ministerial Order".

6 施行日前に狩猟者の登録を受けた者に対して課する狩猟者登録税については、なお従前の例による。

6 The hunter registration tax levied on persons who were registered as hunters before the date of enforcement shall remain in force.

7 新条例附則第九条第三項から第十一項までの規定は、施行日以後の自動車の取得に対して課すべき自動車取得税に対して適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(7) The provisions of paragraphs (3) to (11) of Article 9 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles before the effective date.

8 施行日前のこの条例による改正前の東京都都税条例附則第九条第四項及び第八項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

(8) With regard to the motor vehicle acquisition tax levied on the acquisition of motor vehicles as provided for in paragraphs (4) and (8) of Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to its amendment by this Ordinance before the effective date, the provisions then in force shall remain applicable.

9 施行日から平成十六年五月三十一日までの間、新条例第四条の三第五項第一号の規定の適用については、同号中「法第七百条の二十二の二第一項に規定する製造、譲渡又は消費の承認」とあるのは「法第七百条の二十二の二第一項に規定する混和、譲渡若しくは消費の承認又は地方税法及び国有資産等所在市町村交付金及び納付金に関する法律の一部を改正する法律(平成十六年法律第十七号。以下この号において「改正法」という。)附則第十五条第二項の規定により平成十六年六月一日前に行う改正法による改正後の地方税法(第百三条の十四において「新法」という。)第七百条の二十二の二第一項の規定の例による製造の承認(第百三条の十四において「改正法附則第十五条第二項の承認」という。)」と、「製造若しくは譲渡」とあるのは「混和若しくは譲渡若しくは製造」とし、同条例第百三条の十四の規定の適用については、同条中「法第七百条の二十二の二第一項の承認」とあるのは「法第七百条の二十二の二第一項の承認又は改正法

附則第十五条第二項の承認」と、「同条第三項」とあるのは「法第七百条の二十二の二第三項又は新法第七百条の二十二の二第三項」とする。

- 9 From the date of entry into force until 31 May 2004, with regard to the application of the provisions of Article 4-3, paragraph (5), item (i) of the new Ordinance, the words "approval for manufacture, transfer or consumption as prescribed in Article 700-22-2, paragraph (1) of the Act" in the same item, the term 'approval for transfer or consumption' shall be replaced with 'approval for admixture, transfer or consumption as prescribed in Article 700-22-2, paragraph (1) of the Act or approval for production (in Article 103-14, referred to as "approval under Article 15, paragraph (2) of the Supplementary Provisions of the Amendment Act") as prescribed in Article 700-22-2, paragraph (1) of the Local Tax Act after its revision (referred to in Article 103-14 as the 'new Act') by the Act on the Partial Amendment of the Local Tax Act and on Grants and Payments to Municipalities Where National Property, etc. is Located pursuant to Article 15, paragraph (2) of the Supplementary Provisions (Act No. 17 of 2004. Hereinafter in this item referred to as the "Amendment Act"), which is conducted before 1 June 2004' and 'production or transfer' with 'admixture or transfer or production', for the application of Article 103-14 of the same Ordinance, the term 'approval under Article 700-22-2, paragraph (1) of the Act' in the same Article shall be replaced with 'approval under Article 700-22-2, paragraph (1) of the Act or under Article 15, paragraph (2) of the Supplementary Provisions of the Amendment Act' and the term 'paragraph 3 of the same Article' with 'Article 700-22-2, paragraph (3) of the Act or Article 700-22-2, paragraph (3) of the new Act'.
- 10 新条例の規定中狩猟税に関する部分は、施行日以後に狩猟者の登録を受ける者に対して課すべき狩猟税について適用する。
- (10) The part of the provisions of the New Ordinance relating to hunting tax shall apply to hunting tax to be levied on persons who become registered hunters after the effective date.
- 11 施行日前に狩猟者の登録を受けた者に対して課する入猟税については、なお従前の例による。
- (11) The same shall apply to the entry tax levied on persons who were registered as hunters before the date of entry into force.
- 12 次項に定めるものを除き、新条例の規定中固定資産税に関する部分は、平成十六年度以後の年度分の固定資産税について適用し、平成十五年度分までの固定資産税については、なお従前の例による。
- (12) Except as provided for in the following paragraph, the part of the New Ordinance relating to fixed Assets tax shall apply to fixed Assets tax for FY 2004 and onwards, while the provisions then in force shall remain applicable to property tax up to FY 2003.
- 13 新条例第百十八条第五項の規定は、施行日以後に取り付けられた同項に規定する特定附帯設備に対して課する平成十七年度以後の年度分の固定資産税について適用し、施行

日前に取り付けられた同項に規定する特定附帯設備に対して課する固定資産税については、なお従前の例による。

- (13) The provisions of Article 118, paragraph (5) of the New Ordinance shall apply to fixed assets tax for FY 2005 and onwards levied on specified ancillary equipment prescribed in the same paragraph installed on and after the effective date and shall remain applicable to property tax levied on specified ancillary equipment prescribed in the same paragraph installed before the effective date.

附 則(平成一六年条例第一一七号)

Supplementary Provisions (Ordinance No.117 of 2004)

- 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。

- (1) This Ordinance shall come into force as from the date of promulgation. However, the provisions listed in the following items shall come into force from the date specified in each of those items.

一 第四条の三第一項第三号の改正規定 公布の日から起算して三月を超えない範囲内において東京都規則で定める日

- (i) The provisions amending Article 4-3, paragraph (1), item (iii): the date specified by the Tokyo Metropolitan Government Regulations not exceeding three months from the date of promulgation.

(平成一六年規則第二三〇号で平成一六年七月二〇日から施行)

(Regulation No 230 of 2004, in force from 20 July 2004)

二 第四十八条の四の二第一項の改正規定(「、地方税法施行令」を「、同令」に改める部分を除く。)及び第四十八条の四の五第一項の改正規定(「第三十九条の五第一項」を「第三十九条の五」に改める部分を除く。) 平成十六年七月一日

- (ii) the provisions amending Article 48-4-2, paragraph (1) (except where ", the Order for Enforcement of the Local Tax Act" is replaced by ", the same Order") and Article 48-4-5, paragraph (1) (except where "Article 39-5, paragraph (1)" is replaced by "Article 39-5"): July 1, 2004

三 附則第七条第一項及び附則第七条の二の改正規定並びに附則第四項の規定 平成十七年四月一日

- (iii) The provisions amending Article 7, paragraph (1) and Article 7-2 of the Supplementary

Provisions and the provisions of paragraph (4) of the Supplementary Provisions: April 1, 2005.

- 2 前項第二号に掲げる改正規定による改正前の東京都都税条例第四十八条の四の五第一項に規定する資金の貸付けを受けて、平成十六年七月一日以後に不動産を取得した場合における当該不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (2) With regard to the real estate acquisition tax imposed on the acquisition of real estate in the case

where real estate is acquired on or after July 1, 2004 by means of a loan of funds provided for in Article 48-4-5, paragraph (1) of the Tokyo Metropolitan Tax Ordinance before the amendment by the amended provision listed in item (ii) of the preceding paragraph, the previous provisions shall remain applicable.

- 3 この条例による改正後の東京都都税条例附則第七条第三項及び第五項の規定は、平成十七年度以後の年度分の自動車税について適用し、平成十六年度分までの自動車税については、なお従前の例による。

(3) The provisions of paragraphs (3) and (5) of Article 7 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance shall apply to motor vehicle tax for FY 2005 and onwards, and the provisions then in force shall remain applicable to motor vehicle tax for FY up to 2004.

- 4 附則第一項第三号に掲げる改正規定による改正後の東京都都税条例附則第七条第一項及び附則第七条の二の規定は、平成十七年度以後の年度分の自動車税について適用し、平成十六年度分までの自動車税については、なお従前の例による。

(4) The provisions of Article 7, paragraph (1) and Article 7-2 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as amended by the amended provisions listed in paragraph (1), item (iii) of the Supplementary Provisions shall apply to motor vehicle tax for FY 2005 and onwards, while the provisions then in force shall remain applicable to motor vehicle tax up to FY 2004.

附 則(平成一七年条例第二三号)

Supplementary Provisions (Ordinance No.23 of 2005)

- 1 この条例は、平成十七年四月一日から施行する。

(1) This Ordinance shall come into force on 1 April 2005.

- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十一条の規定は、平成十七年十月一日前に終了した各事業年度分、各連結事業年度分及び各計算期間分の法人の都民税並びに同日前の解散による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一分配により納付すべき法人税額に係る法人の都民税を含む。)については、なおその効力を有する。

2 The provisions of Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the amendment by this Ordinance (hereinafter referred to as the 'old ordinance') shall remain in force with respect to the metropolitan tax of corporations for each business year, each consolidated business year and each accounting period that ended before 1 October 2005, and the metropolitan tax of corporations (including corporation tax on liquidation income of a corporation that is subject to corporation tax on liquidation income for the fiscal year under liquidation and corporation tax of a corporation on the amount of corporation tax payable

as a result of the partial distribution of residual assets) on the amount of corporation tax on liquidation income due to dissolution before that date.

- 3 前項の規定の適用がある場合におけるこの条例による改正後の東京都都税条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(平成十七年東京都条例第二十三号)附則第二項の規定によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

- (3) With regard to the application of the provisions of Article 12 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance in cases where the provisions of the preceding paragraph apply, the term "the preceding Article" in paragraph (1) of the same Article shall be replaced with "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before amendment by this Ordinance which shall remain in force pursuant to paragraph (2) of the Supplementary Provisions of Partial Amendment of Tokyo Metropolitan Tax Ordinance (Tokyo metropolitan Government Ordinance No.23 of 2005)."

- 4 旧条例附則第二十条の規定は、平成十六年度分の都市計画税については、なおその効力を有する。

- 4 The provisions of Article 20 of the Supplementary Provisions of the former Ordinance shall remain in force with regard to the city planning tax for FY 2004.

附 則(平成一七年条例第九九号)

Supplementary Provisions (Ordinance No.99 of 2005)

- 1 この条例は、公布の日から施行する。

- (1) This Ordinance shall come into force from the date of promulgation.

- 2 この条例による改正後の東京都都税条例の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance (hereinafter referred to as the 'enforcement date'), while the previous provisions shall still apply to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 3 施行日前に行われたこの条例による改正前の東京都都税条例附則第九条第十項及び第十一项に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

- (3) With regard to the motor vehicle acquisition tax levied on the acquisition of motor vehicles

provided for in paragraphs (10) and (11) of Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before the amendment by this Ordinance, which was made before the effective date, the provisions then in force shall remain applicable.

附 則(平成一七年条例第一〇七号)

Supplementary Provisions (Ordinance No.107 of 2005)

- 1 この条例は、公布の日から施行する。ただし、附則第九条第九項の改正規定及び附則第三項の規定は平成十七年十月一日から、第七十一条の三第二項及び第三項の改正規定並びに第七十二条第一項の改正規定並びに次項の規定は平成十八年四月一日から施行する。

(1) This Ordinance shall come into force as from the day of promulgation. However, the provisions amending Article 9, paragraph (9) of the Supplementary Provisions and paragraph (3) of the Supplementary Provisions shall come into force as from 1 October 2005, and the provisions amending Article 71-3, paragraphs (2) and (3) and Article 72, paragraph (1) and the following paragraph shall come into force as from April 1, 2006.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第七十一条の三第二項及び第三項の規定は、平成十八年度以後の年度分の自動車税について適用し、平成十七年度分までの自動車税については、なお従前の例による。

(2) The provisions of paragraphs (2) and (3) of Article 71-3 of the Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the 'New Ordinance') shall apply to vehicle tax for FY 2006 and onwards, while the previous provisions shall still apply to vehicle tax for FY up to 2005.

- 3 新条例附則第九条第九項の規定は、平成十七年十月一日以後の自動車の取得に対して課すべき自動車取得税について適用し、同日前に行われたこの条例による改正前の東京都都税条例附則第九条第九項に規定する自動車の取得に対して課する自動車取得税については、なお従前の例による。

3 Article 9, paragraph (9) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles on and after October 1, 2005, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicles prescribed in Article 9, paragraph (9) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before the amendment by this Ordinance, which was made before that date.

附 則(平成一七年条例第一三七号)

Supplementary Provisions (Ordinance No.137 of 2005)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成十七年十二月二十六日から施行する。

(1) This ordinance shall come into effect as from December 26, 2005.

(東京都都税条例の一部を改正する条例の一部改正)

(Partial revision of an ordinance amending a part of the Tokyo Metropolitan Tax Ordinance)

2 東京都都税条例の一部を改正する条例(平成十七年東京都条例第百七号)の一部を次のように改正する。

2 Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Government Ordinance No. 107 of 2005) is amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(平成一八年条例第二七号)

Supplementary Provisions (Ordinance No.27 of 2006)

1 この条例は、平成十八年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2006.

2 この条例による改正後の東京都都税条例第四十八条の九第一項第二号及び第三号の規定は、この条例の施行の日(以下「施行日」という。)以後に納期限が到来する不動産取得税について適用し、施行日前に納期限が到来した不動産取得税については、なお従前の例による。

(2) The provisions of Article 48-9, paragraph (1), items (ii) and (iii) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to the real estate acquisition tax that becomes due for payment on and after the date of enforcement (hereinafter referred to as the "Effective Date") of this Ordinance, and the provisions then in force shall remain applicable to the real estate acquisition tax that became due for payment before the effective date.

3 この条例による改正前の東京都都税条例附則第二十条の規定は、平成十七年度分の都市計画税については、なおその効力を有する。

(3) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the FY 2005.

附 則(平成一八年条例第九四号)

Supplementary Provisions (Ordinance No.94 of 2006)

1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十五条第一項第三号、第三十条第三号、第三十一条第三項並びに第三十三条第一項各号列記以外の部分及び同条第三項の規定は、この条例の施行の日(以下「施行日」という。)以後に開始する事業年度に係る法人の事業税について適用し、施行日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

- (2) The provisions of Article 25, paragraph (1), item (iii), Article 30, item (iii), Article 31, paragraph (3), and Article 33, paragraph (1), except for the list of items in each paragraph of Article 33, and paragraph (3) of the same Article, of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the enterprise taxes of corporations for business years beginning on or after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the establishment taxes of corporations for business years beginning before the effective date.
- 3 保険業法等の一部を改正する法律(平成十七年法律第三十八号)附則第二条に規定する特定保険業についての新条例第二十五条第一項の規定の適用については、当分の間、当該特定保険業は、同項第三号の規定にかかわらず、同項第一号に掲げる事業とみなす。
- (3) With regard to the application of the provision of Article 25, paragraph (1) of the New Ordinance to the specified insurance business prescribed by Article 2 of the Supplementary Provisions of Partial Amendment of the Insurance Business Act, etc. (Act No. 38 of 2005), such specified insurance business shall, for the time being, be deemed to be the business listed in item (i) of the same paragraph notwithstanding the provision of item (iii) of the same paragraph.
- 4 別段の定めがあるものを除き、新条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (4) Except as otherwise provided, the part concerning real estate acquisition tax in the provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 5 この条例による改正前の東京都都税条例附則第五条の三の規定は、住宅以外の家屋の取得が施行日から平成二十年三月三十一日までの間に行われたときに限り、当該家屋の取得に対して課すべき不動産取得税については、なおその効力を有する。この場合において、同条第一項中「平成十五年四月一日から平成十八年三月三十一日まで」とあるのは「平成十八年四月一日から平成二十年三月三十一日まで」と、「百分の三」とあるのは「百分の三・五」とする。
- (5) The provision of Article 5-3 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with regard to the real estate acquisition tax to be imposed on the acquisition of a house other than a residence only when the acquisition of such house is made during the period from the effective date to March 31, 2008. In this case, the phrase "from April 1, 2003 to March 31, 2006" in paragraph (1) of the same Article shall be deemed to be replaced with "from April 1, 2006 to March 31, 2008," and

the phrase " 3/100" shall be deemed to be replaced with " 3.5/100.

- 6 新条例附則第六条の規定は、平成十八年一月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (6) The provisions of Article 6 of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after January 1, 2006, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before that date.
- 7 新条例の規定中自動車税に関する部分は、平成十八年度以後の年度分の自動車税について適用し、平成十七年度分までの自動車税については、なお従前の例による。
- (7) The part of the New Ordinance concerning the automobile tax shall apply to the motor vehicle tax for FY 2006 and after, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2005.
- 8 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (8) The part of the New Ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of the motor vehicle on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 9 次項に定めるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、平成十八年度以後の年度分の固定資産税及び都市計画税について適用し、平成十七年度分までの固定資産税及び都市計画税については、なお従前の例による。
- (9) Except for what is provided for in the following paragraph, the part of the new ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for the fiscal year 2006 and after, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for FY 2005 and before.
- 10 平成十四年四月一日から平成十八年三月三十一日までの間に新築された地方税法等の一部を改正する法律(平成十八年法律第七号)による改正前の地方税法附則第十六条第六項に規定する特定優良賃貸住宅である貸家住宅に対して課する固定資産税については、なお従前の例による。
- (10) With regard to the fixed assets tax to be imposed on rental residences which are specified superior rental residences prescribed in Article 16, paragraph (6) of the Supplementary Provisions of the Local Tax Act prior to the revision by the Act for Partial Amendment of the Local Tax Act, etc. (Act No.7 of 2006) and newly constructed between April 1, 2002 and March 31, 2006, the provisions then in force shall remain applicable.

附 則(平成一八年条例第一〇〇号)

Supplementary Provisions (Ordinance No.100 of 2006)

- 1 この条例は、平成十九年四月一日から施行する。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。
 - (1) This Ordinance shall come into effect as from April 1, 2007. However, the provisions listed in the following items shall come into effect as of the date specified in each such item.
 - 一 第二条、第二十四条の三、第百三条の十、附則第四条の二及び附則第七条第四項の改正規定 公布の日
 - (i) The provisions revising Article 2, Article 24-3, Article 103-10, Article 4-2 of the Supplementary Provisions and Article 7, paragraph (4) of the Supplementary Provisions: the day of promulgation
 - 二 第四十八条の十三及び附則第六条の三の改正規定並びに附則第五項から第八項までの規定 平成十八年七月一日
 - (ii) The provisions revising Article 48-13 and Article 6-3 of the Supplementary Provisions and the provisions of paragraphs (5) to (8) inclusive of the Supplementary Provisions: July 1, 2006
 - 三 第二十四条の七の四及び附則第四条の二の二の改正規定、別表を削る改正規定並びに附則第三項の規定 平成十九年一月一日
 - (iii) The provisions revising Article 24-7-4 and Article 4-2-2 of the Supplementary Provisions, the provisions revising the appended table and the provision of paragraph (3) of the Supplementary Provisions: January 1, 2007
 - 2 次項に定めるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、平成十九年度以後の年度分の個人の都民税について適用し、平成十八年度分までの個人の都民税については、なお従前の例による。
 - (2) Except as provided for in the following paragraph, the part of the provisions of the Tokyo Metropolitan Government Tax Ordinance revised by this Ordinance which relates to individual metropolitan inhabitant tax (hereinafter referred to as the "New Ordinance") shall apply to the individual metropolitan inhabitant tax for the FY 2007 and thereafter, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for the FY 2006 and before.
 - 3 新条例の規定中分離課税に係る所得割(新条例第二十四条の七の二の規定によって課する所得割をいう。以下この項において同じ。)に関する部分は、平成十九年一月一日以後に支払うべき退職手当等(新条例第二十四条の七の二に規定する退職手当等をいう。以下この項において同じ。)に係る分離課税に係る所得割について適用し、同日前に支払うべき退職手当等に係る分離課税に係る所得割については、なお従前の例による。
 - (3) The part of the provisions of the New Ordinance which relates to the percentage of income

subject to separate taxation (this refers to the income tax rate imposed pursuant to the provision of Article 24-7-2 of the New Ordinance. Hereinafter the same shall apply in this paragraph) shall apply to the percentage of income subject to separate taxation on retirement allowances, etc. (this refers to the retirement allowance, etc. prescribed in Article 24-7-2 of the New Ordinance. Hereinafter the same shall apply in this paragraph) payable on and after January 1, 2007, and the provisions then in force shall remain applicable to the percentage of income subject to separate taxation on retirement allowances, etc. payable prior to the same date.

- 4 新条例の規定中法人の事業税に関する部分は、平成十九年四月一日以後に開始する事業年度に係る法人の事業税及び同日以後に開始する計算期間に係る法人の事業税並びに同日以後の解散(合併による解散を除く。以下この項において同じ。)による清算所得に対する事業税(清算所得に対する事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部分配により納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、同日前に開始した事業年度に係る法人の事業税及び同日前に開始した計算期間に係る法人の事業税並びに同日前の解散による清算所得に対する事業税については、なお従前の例による。

- (4) The part of the new ordinance concerning establishment tax of corporations shall apply to establishment tax of corporations for business years beginning on or after April 1, 2007, establishment tax of corporations for accounting periods beginning on or after such date, and establishment tax on liquidation income from dissolution on or after such date (excluding dissolution by a joint offering. The same shall apply hereinafter in this paragraph), and with respect to establishment tax of corporations for business years beginning before such date (including the enterprise tax of a corporation for the business year in liquidation of a corporation subject to enterprise tax on liquidation income and the establishment tax of a corporation payable by reason of a partial distribution of residual property. The same shall apply hereinafter in this paragraph), establishment tax of corporations for accounting periods beginning before such date, and establishment tax on liquidation income from dissolution before such date, the provisions then in force shall remain applicable.

- 5 平成十八年七月一日(次項及び附則第七項において「指定日」という。)前に課した、又は課すべきであった都たばこ税については、なお従前の例による。

- (5) With respect to the prefectural tobacco tax imposed or to be imposed prior to July 1, 2006 (referred to as the "Designated Date" in the following paragraph and paragraph (7) of the Supplementary Provisions), the provisions then in force shall remain applicable.

- 6 指定日前にこの条例による改正前の東京都都税条例第四十八条の十第一項の売渡し又は同条第二項の売渡し若しくは消費等(地方税法(昭和二十五年法律第二百二十六号)第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。)が行われた製造たばこを指定日に販売のため所持する卸売販売業者等(新条例第四十八条の十第一項に規定す

る卸売販売業者等をいう。以下この項において同じ。)又は小売販売業者(新条例第四十八条の十第一項に規定する小売販売業者をいう。以下この項及び次項において同じ。)がある場合において、これらの者が所得税法等の一部を改正する等の法律(平成十八年法律第十号)附則第一百五十六条第一項の規定により製造たばこの製造者として当該製造たばこを指定日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該製造たばこを指定日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる製造たばこの本数(地方税法等の一部を改正する法律(平成十八年法律第七号。次項において「平成十八年改正法」という。)附則第九条第六項の規定により読み替えて適用される同法第一条の規定による改正後の地方税法第七十四条の四第二項の規定による製造たばこの本数をいう。)とし、次の各号に掲げる製造たばこの区分に応じ当該各号に定める税率により都たばこ税を課する。

- (6) Where, prior to the designated date, there is a sale under Article 48-10, paragraph (1) or a sale or consumption, etc. excluding sales as provided for in Article 74-6, paragraph (1), items (i) and (ii) of the Local Tax Act (Act No. 226 of 1950)) or retail seller (Wholesale distributor, etc. as prescribed in Article 48-10, Paragraph (1) of the New Ordinance. Hereinafter the same shall apply in this paragraph) under Article 48-10, paragraph (2) of the Tokyo Metropolitan Tax Ordinance prior to its amendment by this Ordinance, when these persons are deemed to have transferred the said manufactured tobacco from their manufacturing plants on the effective date as manufacturers of manufactured tobacco pursuant to Article 156, paragraph (1) of the Supplementary Provisions of Partial Amendment of the Income Tax Act, etc. (Act No.10 of 2006) and are subject to tobacco tax pursuant to the provisions of the same paragraph, prefectural tobacco tax shall be imposed on them as wholesale distributors, etc., by deeming that they have sold the said manufactured tobacco to retail distributors on the designated date. In such cases, the tax base of prefectural tobacco tax shall be the number of manufactured tobaccos deemed to have been sold (Partial Amendment of the Local Tax Act (Act No. 10 of 2006. Hereinafter referred to as the "2006 Amendment Act"). means the number of manufactured tobaccos under Article 74-4, paragraph (2) of the Local Tax Act after the amendment in accordance with Article 1 of the same Act as applied by replacing the terms and phrases pursuant to Article 9, paragraph (6) of the Supplementary Provisions), and prefectural tobacco tax shall be levied according to the tax rate specified in each of the following items for the category of manufactured tobacco listed in that item.

一 製造たばこ(次号に掲げる製造たばこを除く。) 千本につき百五円

- (i) Manufactured tobaccos (excluding manufactured tobaccos listed in the following item) 150 yen per 1,000 tobaccos

二 新条例附則第六条の三第二項に規定する紙巻たばこ 千本につき五十円

(ii) Tobaccos prescribed in Article 6-3, paragraph (2) of the Supplementary Provisions of the
New Ordinance: 50 yen per 1,000 tobaccos

- 7 前項に規定する者は、平成十八年改正法附則第九条第二項に規定する貯蔵場所又は小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を指定日から起算して一月以内に知事に提出し、平成十九年一月四日までに、当該申告書に記載した第二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。

(7) The person prescribed in the preceding paragraph shall submit a declaration stating the following items to the Governor within one month from the date of enforcement for each place of storage or place of business of a retail seller prescribed in Article 9, paragraph (2) of the Supplementary Provisions of the 2006 Amendment Act, and shall pay, by January 4 ,2007, the amount equivalent to the amount of prefectural tobacco tax listed in item (ii) in said declaration in the payment form.

一 所持する製造たばこの区分(たばこ税法(昭和五十九年法律第七十二号)第二条第二項に規定する製造たばこの区分をいう。以下この号において同じ。)及び区分ごとの数量並びに当該数量により算出した都たばこ税の課税標準となる製造たばこの本数

(i) the category of manufactured tobaccos possessed (this refers to the category of manufactured tobacco specified in Article 2, paragraph (2) of the Tobacco Tax Act (Act No. 72 of 1984). The same shall apply hereinafter) and the quantity of each category, and the number of manufactured cigarettes that form the tax base for prefectural tobacco tax calculated according to such quantity

二 前号の本数により算定した前項の規定による都たばこ税額

(ii) the amount of prefectural tobacco tax under the preceding paragraph calculated according to the number of tobaccos referred to in the preceding item.

三 その他参考となるべき事項

(iii) Other matters of reference.

- 8 附則第六項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、新条例の規定中都たばこ税に関する部分(新条例第四十八条の十四の二の規定を除く。)を適用する。この場合において、新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例の一部を改正する条例(平成十八年東京都条例第百号)附則第七項」と、同項第二号中「法第七十四条の十二第二項」とあるのは「地方税法等の一部を改正する法律(平成十八年法律第七号)附則第九条第六項の規定により読み替えて適用される同法第一条の規定による改正後の法第七十四条の十二第二項」と読み替えるものとする。

(8) When imposing metropolitan tobacco tax pursuant to the provisions of paragraph (3) of the Supplementary Provisions, in addition to what is provided for in the two preceding paragraphs,

the part of the provisions of the New Ordinance relating to prefectural tobacco tax (except as provided for in Article 48-14-2 of the new Ordinance) shall apply. In this case, the term "Article 48-14-2, paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the New Ordinance shall be deemed to be replaced with "Article 7 of the Supplementary Provisions of the Ordinance Partial Amending the Tokyo Metropolitan Tax Ordinance (Ordinance No. 100 of 2006)" and the term "Article 74-12, paragraph (2) of the Act" in item (ii) of the same paragraph shall be deemed to be replaced with "Article 74-12, paragraph (2) of the Local Tax Act and the term "Article 74-12, paragraph (2) of the Act as amended by Article 1 of the Act as applied by replacing the term pursuant to Article 7, paragraph (6) of the Supplementary Provisions of the Partial Amendment of the Local Tax Act, etc.(Act No.7 of 2006)" in item (ii) of the said paragraph shall be deemed to be replaced with "Article 74-12, paragraph (2) of the Act as amended by Article 1 of the said Act as applied by replacing the term pursuant to Article 9, paragraph (6) of the Supplementary Provisions.

- 9 新条例の規定中自動車税に関する部分は、平成十九年度以後の年度分の自動車税について適用し、平成十八年度分までの自動車税については、なお従前の例による。

(9) The part of the provisions of the New Ordinance concerning the motor vehicle tax shall apply to the motor vehicle tax for FY 2007 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2006.

附 則(平成十九年条例第二五号)

Supplementary Provisions (Ordinance No.25 of 2007)

- 1 この条例は、平成十九年四月一日から施行する。

(1) This Ordinance shall come into force on 1 April 2007.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第五条第五項及び第六項の規定は、この条例の施行の日(以下「施行日」という。)以後の同条第一項に規定する書類の経由事務及び都税の収納事務について適用し、施行日前の書類の経由事務及び都税の収納事務については、なお従前の例による。

(2) The provisions of Article 5, paragraph (5) and paragraph (6) of the Tokyo Metropolitan Government Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the affairs via documents and the affairs for collecting metropolitan tax prescribed in paragraph (1) of the said Article on and after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the affairs via documents and the affairs for collecting metropolitan tax prior to the effective date.

- 3 次項に定めるものを除き、新条例第二十四条の十一の規定は、施行日以後の同条第一項に規定する個人の都民税の賦課徴収に関する事務に係る徴収取扱費について適用し、施行日前の個人の都民税の賦課徴収に関する事務に関する徴収取扱費については、なお

従前の例による。

(3) Except for what is provided for in the following paragraph, the provision of Article 24-11 of the New Ordinance shall apply to the collection handling fees for the affairs concerning the levy and collection of metropolitan inhabitant tax for individuals prescribed in paragraph (1) of the said Article after the effective date, and the provisions then in force shall remain applicable to the collection handling fees for the affairs concerning the levy and collection of metropolitan inhabitant tax for individuals before the effective date.

4 新条例第二十四条の十一第一項第一号の規定は、平成十九年度において賦課決定をされた個人の都民税に係る徴収取扱費から適用し、平成十八年度以前の年度分の個人の都民税(同年度以前において賦課決定されたものに限る。)に係る徴収取扱費については、なお従前の例による。

(4) The provision of Article 24-11, paragraph (1), item (i) of the New Ordinance shall apply to the collection and handling expenses for individual metropolitan inhabitant taxes for which a levy decision has been made in the FY 2007 (limited to those determined to be levied in the same fiscal year or earlier), and the provisions then in force shall remain applicable to the collection and handling expenses for individual metropolitan inhabitant taxes for the FY 2006 and prior.

5 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、平成十八年度分の固定資産税については、なおその効力を有する。

(5) The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance") Article 15-2 of the Supplementary Provisions shall remain in force with respect to the fixed assets tax for the FY 2006.

6 旧条例附則第二十条及び附則第二十条の二の規定は、平成十八年度分の都市計画税については、なおその効力を有する。

(The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the FY 2006.

附 則(平成一九年条例第八三号)

Supplementary Provisions (Ordinance No.83 of 2007)

1 この条例は、公布の日から施行する。ただし、第百三条の十九の改正規定及び附則第四項の規定については、平成十九年四月十六日から施行する。

(1) This Ordinance shall come into force as from the date of promulgation. However, the provisions revising Article 103-19 and the provisions of paragraph (4) of the Supplementary Provisions shall come into effect as from April 16, 2007.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課

する自動車取得税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date of this Ordinance.
- 3 新条例附則第九条第四項に規定する特定自動車の取得が施行日から平成十九年八月三十一日までの間に行われる場合における同項の規定の適用については、同項第二号中「車両総重量が三・五トンを超える特定自動車のうち、次のいずれにも該当するもので地方税法施行規則附則第十二条第七項で定めるもの」とあるのは、「車両総重量が三・五トンを超える特定自動車」とする。
- (3) With regard to the application of the provision of Article 9, paragraph (4) of the Supplementary Provisions of the New Ordinance in the case where the acquisition of a specified motor vehicle is made during the period from the effective date to August 31, 2007, "a specified motor vehicle with a gross vehicle weight exceeding 3.5 tons that falls under any of the following items and is specified in Article 12, paragraph (7) of the Supplementary Provisions of the Enforcement Regulations of the Local Tax Act" in item (ii) of the same paragraph shall be replaced with "a specified motor vehicle with a gross vehicle weight exceeding 3.5 tons.
- 4 新条例第百三条の十九第一項の規定は、平成十九年四月十六日以後に狩猟者の登録を受ける者に対して課すべき狩猟税について適用し、同日前に狩猟者の登録を受けた者に対して課する狩猟税については、なお従前の例による。
- (4) The provisions of Article 103-19, paragraph (1) of the New Ordinance shall apply to the hunting tax to be imposed on those who become registered as hunters on and after April 16, 2007, and the provisions then in force shall remain applicable to the hunting tax to be imposed on those who became registered as hunters before that date.

附 則(平成十九年条例第九二号)

Supplementary Provisions (Ordinance No.92 of 2007)

- 1 この条例は、信託法(平成十八年法律第百八号)の施行の日から施行する。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。
- (1) This Ordinance shall come into force as from the date of enforcement of the Trust Act (Act No. 108 of 2006). However, the provisions listed in the following items shall come into effect as from the date specified in each such item.

(施行の日＝平成十九年九月三〇日)

(Date of enforcement = September 30, 2007)

- 一 第八条、第十八条第二項、第三十一条、第三十九条、第三十九条の三、第四十八条

の二十一、附則第四条の三並びに附則第四条の四の改正規定並びに附則第五条の二第二項の改正規定(「附則第九条の二第二項」を「附則第九条の二」に改める部分及び「同項」を「同条」に改める部分に限る。)並びに附則第三項及び第四項の規定 公布の日

- (i) The provisions revising Article 8, Article 18, paragraph (2), Article 31, Article 39, Article 39-3, Article 48-21, Article 4-3 and Article 4-4 of the Supplementary Provisions, and Article 5-2, paragraph (2) of the Supplementary Provisions (limited to the portions replacing "Article 9-2, paragraph 2 of the Supplementary Provisions" with "Article 9-2 of the Supplementary Provisions" and "said paragraph" with "said Article"), and paragraphs (3) and (4) of the Supplementary Provisions: the day of promulgation

二 第二十四条の二十六の改正規定並びに第二十五条第一項第一号ロ及び附則第五条の二の二第二項の改正規定(「第二条第十九項」を「第二条第十二項」に改める部分に限る。) 証券取引法等の一部を改正する法律(平成十八年法律第六十五号)の施行の日

- (ii) The provisions revising Article 24-26 and revising Article 25, paragraph (1), item (i)(b) and Article 5-2-2, paragraph (2) of the Supplementary Provisions (limited to the part replacing "Article 2, paragraph (19)" with "Article 2, paragraph (12)"): The date of enforcement of the Act for Partial Revision of the Securities and Exchange Act, etc. (Act No. 65 of 2006)

(施行の日 = 平成一九年九月三〇日)

(Date of enforcement = September 30, 2007)

三 第五条の改正規定 平成十九年十月一日

(iii) Provisions amending Article 5: October 1, 2007

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十七条の二、第二十四条、第二十五条、第二十五条の二、第二十七条、第三十条、第三十三条、第三十五条、第三十七条、第四十条、第四十条の二、第四百条、第四百七条の二、第四百八十九条、第二百六条、附則第五条から第五条の二の二まで、附則第十一条及び附則第十二条の規定は、信託法の施行の日以後に効力が生ずる信託(遺言によってされた信託にあつては同日以後に遺言がされたもの)に限り、信託法の施行に伴う関係法律の整備等に関する法律(平成十八年法律第百九号)第三条第一項、第六条第一項、第十一条第二項、第十五条第二項、第二十六条第一項、第三十条第二項又は第五十六条第二項の規定により同法第三条第一項に規定する新法信託とされた信託(以下「新法信託」という。)を含む。)について適用し、同日前に効力が生じた信託(遺言によってされた信託にあつては同日前に遺言がされたもの)を含み、新法信託を除く。)については、なお従前の例による。
- 2 Article 17-2, Article 24, Article 25, Article 25-2, Article 27, Article 30, Article 33, Article 35, Article 37, Article 40, Article 40-2, Article 104, Article 117-2, Article 189, Article 206, and Articles 5 to 5-2-2 inclusive of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance"), Article

11 and Article 12 of the Supplementary Provisions (in the case of a trust created by will, only those wills that have been made on or after the same date shall be deemed to be trusts, including trusts that have been deemed to be new law trusts prescribed (hereinafter referred to as "New Law Trust") in Article 3(1) of the Trust Act pursuant to the provisions of Article 3(1), Article 6(1), Article 11(2), Article 15(2), Article 26(1), Article 30(2) or Article 56(2) of the Act on Maintenance, etc. of Related Acts in connection with Enforcement of the Trust Act (Act No.109 of 2006)) shall apply to trusts which become effective on and after the date of enforcement of the Trust Act, and the provisions then in force shall remain applicable to trusts which became effective prior to the said date.

- 3 この条例の公布の日から信託法の施行の日までの間においては、新条例第三十九条第一項の規定の適用については、同項中「第七十二条の二第十項第一号から第三号まで及び第五号」とあるのは、「第七十二条の二第九項第一号から第三号まで及び第五号」とし、新条例第三十九条の三第四号の規定の適用については、同号中「第七十二条の二第十項第五号」とあるのは、「第七十二条の二第九項第五号」とする。
- (3) During the period from the day of promulgation of this Ordinance to the day of enforcement of the Trust Act, with respect to the application of the provisions of Article 39, paragraph (1) of the New Ordinance, the term "Article 72-2, paragraph (10), items (i) through (iii) and (v)" in the same paragraph shall be deemed to be replaced with "Article 72-2, paragraph (9), items (i) through (iii) and (v)" and with respect to the application of the provisions of Article 39-3, item (iv) of the New Ordinance, the term "Article 72-2, paragraph (10), item (v)" in the same item shall be deemed to be replaced with "Article 72-2, paragraph (9), item (v)".
- 4 新条例第三十九条及び第三十九条の三の規定は、平成十九年度以後の年度分の個人の事業税について適用し、平成十八年度分までの個人の事業税については、なお従前の例による。
- (4) The provisions of Articles 39 and 39-3 of the New Ordinance shall apply to individual establishment taxes for the FY 2007 and subsequent fiscal years, and the provisions then in force shall remain applicable to individual establishment taxes for the FY 2006 and prior.
- 5 新条例第百五条及び第百九十条の規定は、信託法の施行の日以後に効力が生ずる法人課税信託(遺言によってされた信託で法人課税信託に該当するものにあつては同日以後に遺言がされたものに限り、新法信託に該当する法人課税信託を含む。)について適用する。
- (5) The provisions of Articles 105 and 190 of the New Ordinance shall apply to trust subject to corporation taxation (in the case of trusts created by wills that fall under the category of trusts subject to corporate taxation, only trusts created after the same date, including trusts subject to corporate taxation that fall under the category of trusts subject to the New Act) that become effective on and after the date of enforcement of the Trust Act.

附 則(平成二〇年条例第二八号)

Supplementary Provisions (Ordinance No.28 of 2008)

- 1 この条例は、平成二十年四月一日から施行する。
(1) This ordinance shall come into effect on April 1, 2008.
- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、平成十九年度分の固定資産税については、なおその効力を有する。
(2) The provisions of Article 15-2 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the property tax for the FY 2007.
- 3 旧条例附則第二十条及び附則第二十条の二の規定は、平成十九年度分の都市計画税については、なおその効力を有する。この場合において、旧条例附則第二十条中「宅地のうち、その」とあるのは「土地の」と、「特例宅地」とあるのは「特例土地」と読み替えて適用するものとする。
(3) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the fiscal year 2007. In this case, the term "the residential land" in Article 20 of the Supplementary Provisions of the Former Ordinance shall be deemed to be replaced with "land" and the term "special residential land" with "special land".

附 則(平成二〇年条例第七七号)

Supplementary Provisions (Ordinance No.77 of 2008)

この条例は、公布の日から施行する。

This ordinance shall come into effect as of the date of promulgation.

附 則(平成二〇年条例第七八号)

Supplementary Provisions (Ordinance No.78 of 2008)

- 1 この条例は、公布の日から施行する。
(1) This ordinance shall come into effect as of the date of promulgation.
- 2 次項に定めるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、平成二十年四月一日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
(2) Except as provided for in the following paragraph, the part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after April 1, 2008, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.

- 3 この条例の施行の日(以下「施行日」という。)の翌日(以下「適用日」という。)前のこの条例による改正前の東京都税条例(以下「旧条例」という。)第四十八条第一項第四号に該当する場合における当該土地の取得に対して課する不動産取得税については、なお従前の例による。
- (3) With regard to the real estate acquisition tax to be imposed on the acquisition of land in the case where the land falls under Article 48, paragraph (1), item (iv) of the Tokyo Metropolitan Tax Ordinance prior to the revision (hereinafter referred to as the "Former Ordinance") by this Ordinance, the day following (hereinafter referred to as the "Applicable Date") the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), the provisions then in force shall remain applicable.
- 4 新条例の規定中自動車税に関する部分は、平成二十年度以後の年度分の自動車税について適用し、平成十九年度分までの自動車税については、なお従前の例による。
- (4) The part of the new ordinance concerning the automobile tax shall apply to the automobile tax for FY 2008 and after, and the provisions then in force shall remain applicable to the automobile tax for fiscal years up to FY 2007.
- 5 次項及び附則第七項に定めるものを除き、新条例の規定中法人の都民税に関する部分は、平成二十年四月一日以後に開始する事業年度分の法人の都民税及び同日以後に開始する連結事業年度分の法人の都民税について適用し、同日前に開始した事業年度分の法人の都民税及び同日前に開始した連結事業年度分の法人の都民税については、なお従前の例による。
- (5) Except as provided in the following paragraph and paragraph (7) of the Supplementary Provisions, the part of the provisions of the New Ordinance concerning the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for business years beginning on or after April 1, 2008 and the metropolitan inhabitant tax of corporations for consolidated business years beginning on or after the said date, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for business years beginning before the said date and the metropolitan inhabitant tax of corporations for consolidated business years beginning before the said date.
- 6 旧条例第百四条第一項第二号及び第百八十九条第一項第二号に規定する法人でない社団又は財団に対して課する平成十九年度分までの法人の都民税の均等割については、なお従前の例による。
- (6) With regard to the per capita tax on corporations up to the FY 2007, which is imposed on associations or foundations which are not corporations prescribed in Article 104, paragraph (1), item (ii) and Article 189, paragraph (1), item(ii) of the Former Ordinance, the provisions then in force shall remain applicable.
- 7 新条例第百六条の規定(同条第一項の表第一号イに掲げる法人に係る部分に限る。)及

び第二百条の規定(同条の表第一号イに掲げる法人に係る部分に限る。)は、平成二十年度以後の年度分の法人の都民税の均等割について適用し、旧条例第百六条第一項の表第一号に規定する公共法人等に対して課する平成十九年度分までの法人の都民税の均等割については、なお従前の例による。

(7) The provisions of Article 106 and Article 200 of the New Ordinance (limited to the part pertaining to the corporation listed in item (i)(a) of the table in paragraph (1) of the same Article) shall apply to the per capita tax on corporations for the FY 2008 and thereafter, and the provisions then in force shall remain applicable to the per capita levy on corporations imposed on public corporations, etc. prescribed in item (i) of the table in Article 106, paragraph (1) (limited to the part pertaining to the corporation listed in item (i)(a) of the table in paragraph (1) of the same Article) of the Old Ordinance until FY 2007.

8 新条例の規定中固定資産税に関する部分は、平成二十年度以後の年度分の固定資産税について適用し、平成十九年度分までの固定資産税については、なお従前の例による。

(8) The part of the new ordinance concerning fixed assets tax shall apply to the fixed property tax for the FY 2008 and onward, and the provisions then in force shall remain applicable to the fixed assets tax for the FY 2007 and onward.

9 新条例の規定中自動車取得税に関する部分は、適用日以後の自動車の取得に対して課すべき自動車取得税について適用し、適用日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(9) The part of the New Ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of motor vehicle and after the effective date, and the former provisions shall still apply to the automobile acquisition tax to be imposed on the acquisition of automobiles before the effective date.

10 新条例附則第十条の規定は、適用日以後に第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは第百三条の三各号の軽油の消費、譲渡若しくは輸入(以下この項において「軽油の引取り等」という。)が行われた場合又は適用日以後に軽油取引税の特別徴収義務者が第百三条の二第六項の規定に該当するに至った場合において課すべき軽油取引税の税率について適用し、適用日前に軽油の引取り等が行われた場合又は適用日前に軽油取引税の特別徴収義務者が同項の規定に該当するに至った場合において課する軽油取引税の税率については、なお従前の例による。

(10) The provision of Article 10 of the Supplementary Provisions of the New Ordinance shall apply mutatis mutandis to the cases where, on and after the date of application, the take-back of gas oil prescribed in Article 103-2, paragraph (1) or 2, the sale of fuel hydrocarbon oil prescribed in paragraph 3 of the same Article, the sale of gas oil or fuel hydrocarbon oil prescribed in

paragraph 4 of the same Article, the consumption of hydrocarbon oil prescribed in paragraph 5 of the same Article, or the consumption, transfer or import of gas oil (hereinafter in this paragraph referred to as "Gas Oil Pickup, etc.") prescribed in each item of Article 103-3 has been conducted or the person liable to special collection of Gas Oil Delivery Tax has come under the provision of Article 103-2, paragraph (6) on or after the Date of Application.

- 11 新条例附則第十条の二の規定は、平成二十年四月一日以後に狩猟者の登録を受ける者に対して課すべき狩猟税について適用し、同日前に狩猟者の登録を受けた者に対して課する狩猟税については、なお従前の例による。

(11) The provisions of Article 10-2 of the Supplementary Provisions of the New Ordinance shall apply to the hunting tax to be imposed on those who are registered as hunters on and after April 1, 2008, and the provisions then in force shall remain applicable to the hunting tax to be imposed on those who have been registered as hunters before that date.

附 則(平成二〇年条例第八二号)

Supplementary Provisions (Ordinance No.82 of 2008)

- 1 この条例は、平成二十年十二月一日から施行する。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。

(1) This Ordinance shall come into effect as from December 1, 2008. However, the provisions listed in the following items shall come into effect as of the date specified in each such item.

- 一 第三十五条、第八十二条、附則第七条及び附則第七条の二の改正規定並びに次項及び附則第九項の規定 公布の日

(i) The provisions revising Article 35, Article 82, Article 7 of the Supplementary Provisions and Article 7-2 of the Supplementary Provisions, and the provisions of the following paragraph and paragraph (9) of the Supplementary Provisions: the day of promulgation

- 二 附則第二十一条の次に三条を加える改正規定(附則第二十三条及び附則第二十四条を加える部分に限る。)及び附則第七項の規定 平成二十年十月一日

(ii) The provisions for revision adding three articles following Article 21 of the Supplementary Provisions (limited to the part adding Article 23 and Article 24 of the Supplementary Provisions) and the provisions of paragraph (7) of the Supplementary Provisions October 21, 2008

- 三 第十五条、第二十四条の二十七、附則第四条の三及び附則第四条の四の改正規定並びに附則第四項の規定 平成二十一年一月一日

(iii) The provisions revising Article 15, Article 24-27, Article 4-3 and Article 4-4 of the Supplementary Provisions and paragraph (4) of the Supplementary Provisions: January 1, 2009

- 四 第二十四条の十一及び附則第四条の二の改正規定並びに附則第三項の規定 平成二十一年四月一日

(iv) The provisions revising Article 24-11 and Article 4-2 of the Supplementary Provisions and the provisions of paragraph (3) of the Supplementary Provisions: April 1, 2009

五 第二十四条の二十一及び第二十四条の二十二の改正規定 平成二十二年一月一日

(v) The provisions revising Article 24-21 and Article 24-22: January 1, 2010

六 附則第十五条の改正規定 長期優良住宅の普及の促進に関する法律(平成二十年法律第八十七号)の施行の日

(vi) The provisions to revise Article 15 of the Supplementary Provisions: The date of enforcement of the Act on Promoting the Spread of Long-term Quality Housing (Act No. 87 of 2008)

(施行の日 = 平成二一年六月四日)

(Date of enforcement = June 4, 2009)

2 次項及び第四項に定めるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中個人の都民税に関する部分は、平成二十年度以後の年度分の個人の都民税について適用し、平成十九年度分までの個人の都民税については、なお従前の例による。

(2) Except as provided in the following paragraph and paragraph (4), the part of the provisions of the Tokyo Metropolitan Government Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") which relates to the individual metropolitan inhabitant tax shall apply to the individual metropolitan inhabitant tax for the FY 2008 and thereafter, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for FY 2007 and thereafter.

3 新条例附則第四条の二の規定は、租税特別措置法(昭和三十二年法律第二十六号)第四十条第二項又は第三項の規定による同条第一項後段の承認の取消しが平成二十年十二月一日以後にされる場合について適用する。

(3) The provisions of Article 4-2 of the Supplementary Provisions of the New Ordinance shall apply to the case where the approval set forth in the second sentence of paragraph (1) of Article 40 of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957) is rescinded on or after December 1, 2008 pursuant to the provisions of Article 40, paragraph (2) or (3) of said Act.

4 平成二十一年一月一日前に支払を受けるべきこの条例による改正前の東京都都税条例附則第四条の三に規定する特定配当等については、なお従前の例による。

(4) With respect to specified dividend, etc. prescribed in Article 4-3 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, which is to be paid before January 1, 2009, the provisions then in force shall remain applicable.

5 次項に定めるものを除き、新条例の規定中法人の都民税に関する部分は、この条例の施行の日(以下「施行日」という。)以後に開始する事業年度分の法人の都民税及び施行日以後に開始する連結事業年度分の法人の都民税について適用し、施行日前に開始した

事業年度分の法人の都民税及び施行日前に開始した連結事業年度分の法人の都民税については、なお従前の例による。

(5) Except as provided in the following paragraph, the part of the provisions of the New Ordinance concerning the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for business years beginning on or after the effective date of this ordinance (hereinafter referred to as the "Effective Date") and the metropolitan inhabitant tax of corporations for consolidated business years beginning on or after the effective date, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for business years beginning before the effective date and the metropolitan inhabitant tax of corporations for consolidated business years beginning before the effective date.

6 一般社団法人及び一般財団法人に関する法律及び公益社団法人及び公益財団法人の認定等に関する法律の施行に伴う関係法律の整備等に関する法律(平成十八年法律第五十号)第三十八条の規定による改正前の民法(明治二十九年法律第八十九号)第三十四条の法人(収益事業を行わないものに限る。)に対して課する平成二十年度分までの法人の都民税の均等割については、なお従前の例による。

6 With respect to the per capita portion of the Tokyo metropolitan inhabitant tax of corporations up to the FY 2008, which is imposed on corporations (limited to those that do not engage in profit-making business) under Article 34 of the Civil Code prior to the amendment pursuant to the provisions of Article 38 of the Act on the Establishment, etc. of Relevant Acts (Act No. 89 of 1896) in connection with the Enforcement of the Act on General Incorporated Associations and General Incorporated Foundations and the Act on the Authorization, etc. of Public Interest Incorporated Associations and Public Interest Incorporated Foundation (Act No. 50 of 2006), the provisions then in force shall remain applicable.

7 新条例の規定中法人の事業税に関する部分は、平成二十年十月一日以後に開始する事業年度に係る法人の事業税及び同日以後の解散(合併による解散を除く。以下この項において同じ。)による清算所得に対する法人の事業税(清算所得に対する法人の事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部の分配又は引渡しにより納付すべき法人の事業税を含む。以下この項において同じ。)について適用し、同日前に開始した事業年度に係る法人の事業税及び同日前の解散による清算所得に対する法人の事業税については、なお従前の例による。

7 The part of the provisions of the new ordinance concerning enterprise tax of corporations shall apply to establishment tax of corporations for business years beginning on or after October 1, 2008 and establishment tax of corporations (including the corporation's enterprise tax for the business year in liquidation of a corporation subject to the corporation's enterprise tax on liquidation income and the corporation's enterprise tax payable by reason of the distribution or delivery of a part of the residual property. The same shall apply hereinafter in this paragraph) on

liquidation income from dissolution on or after the same date (excluding dissolution by merger. The same shall apply hereinafter in this paragraph), and the provisions then in force shall remain applicable to establishment tax of corporations for business years beginning before the said date and establishment tax of corporations on liquidation income from dissolution before the said date.

- 8 平成二十年十二月一日前の旧民法第三十四条の法人による不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (8) With regard to the real estate acquisition tax to be imposed on the acquisition of real estate by a corporation under Article 34 of the former Civil Code prior to December 1, 2008, the provisions then in force shall remain applicable.
- 9 新条例の規定中自動車税に関する部分は、平成二十一年度以後の年度分の自動車税について適用し、平成二十年度分までの自動車税については、なお従前の例による。
- (9) The part of the provisions of the new ordinance concerning the automobile tax shall apply to the motor vehicle tax for FY 2009 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 2008 and onward.

附 則(平成二十一年条例第一九号)

Supplementary Provisions (Ordinance No.19 of 2009)

- 1 この条例は、平成二十一年四月一日から施行する。ただし、第二十四条の五の改正規定及び次項の規定は、平成二十二年四月一日から施行する。
- (1) This Ordinance shall come into effect as from April 1, 2009. However, the provisions revising Article 24-5 and the following paragraph shall come into effect as from April 1, 2010.
- 2 この条例による改正後の東京都都税条例第二十四条の五の規定は、個人の都民税の所得割の納税義務者が平成二十一年一月一日以後に支出する同条に規定する寄附金について適用する。
- (2) The provisions of Article 24-5 of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance shall apply to donations prescribed in the said Article that are paid on and after January 1, 2009 by taxpayers liable for individual Tokyo metropolitan inhabitant tax on income.
- 3 この条例による改正前の東京都都税条例附則第二十条の規定は、平成二十年度分の都市計画税については、なおその効力を有する。
- (3) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the fiscal year 2008.

附 則(平成二十一年条例第五八号)

Supplementary Provisions (Ordinance No.58 of 2009)

- 1 この条例は、公布の日から施行する。
- (1) This ordinance shall come into effect as of the date of promulgation.

- 2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance after the revision pursuant to the provisions of Article 1 (hereinafter referred to as the "New Ordinance"), which relates to the real estate acquisition tax, shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 3 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- (3) The part of the new ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 4 新条例の規定中軽油引取税に関する部分は、施行日以後に新条例第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは新条例第百三条の三各号(第三号及び第四号を除く。)の軽油の消費、譲渡若しくは輸入が行われた場合又は施行日以後に軽油引取税の特別徴収義務者が新条例第百三条の二第六項の規定に該当するに至った場合において課すべき軽油引取税について適用する。
- (4) The part of the provisions of the New Ordinance that relates to the gas oil purchase tax shall be applied to the case where the purchase of gas oil prescribed in Article 103-2, paragraph (1) or (2) of the New Ordinance, the sale of fuel hydrocarbon oil prescribed in paragraph (3) of the said Article (excluding items (iii) and (iv)), the sale of gas oil or fuel hydrocarbon oil prescribed in paragraph (4) of the said Article, the consumption of hydrocarbon oil prescribed in paragraph (5) of the said Article, or the consumption, transfer or import of diesel oil prescribed in each item of Article 103-3 of the New Ordinance takes place on and after the effective date.
- 5 施行日前に第一条の規定による改正前の東京都都税条例(以下「旧条例」という。)第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは旧条例第百三条の三各号(第三号及び第四号を除く。)の軽油の消費、譲渡若しくは輸入が行われた場合又は施行日前に軽油引取税の特別徴収義務者が旧条例第百三条の二第六項の規定に該当するに至った場合において課する軽油引取税について

は、なお従前の例による。

- (5) In the case where, prior to the effective date, the Gas Oil Delivery Tax prescribed in Article 103-2, paragraph (1) or (2) of the Tokyo Metropolitan Tax Ordinance prior to the revision by Article 1 (hereinafter referred to as the "Former Ordinance"), the sale of fuel hydrocarbon oil under paragraph (3) of the said Article, the sale of diesel oil or fuel hydrocarbon oil under paragraph (4) of the said Article, the consumption of hydrocarbon oil under paragraph (5) of the said Article, or the consumption of gas oil under each item of Article 103-3 of the old Ordinance(excluding items (iii) and (iv), with regard to the Gas Oil Delivery Tax to be imposed in the case of consumption, transfer, or importation of diesel oil, or in the case where a person liable for special collection of the Gas Oil Delivery Tax has come to fall under the provision of Article 103-2, paragraph (6) of the former Ordinance prior to the effective date, the provisions then in force shall remain applicable.
- 6 新条例の規定中固定資産税及び都市計画税に関する部分は、平成二十一年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十年度分までの固定資産税及び都市計画税については、なお従前の例による。
- (6) The part of the new ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for the FY 2009 and onward, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for the FY 2008 and onward.
- 7 新条例の規定中事業所税に関する部分は、施行日以後に終了する事業年度分の法人の事業及び平成二十一年以後の年分の個人の事業(施行日以前に廃止された個人の事業を除く。)に対して課すべき事業所税について適用し、施行日前に終了した事業年度分の法人の事業並びに平成二十一年前の年分の個人の事業及び平成二十一年分の個人の事業で施行日前に廃止されたものに対して課する事業所税については、なお従前の例による。
- (7) The part of the new ordinance concerning the establishment tax shall apply to the establishment tax to be imposed on the businesses of corporations for the fiscal years ending on and after the effective date and on the businesses of individuals for the years after 2009 (excluding individual businesses that were abolished before the effective date.), and the provisions then in force shall remain applicable to the establishment tax to be imposed on the businesses of corporations for the fiscal years ending before the effective date and on the individual businesses for the years before 2009 and the individual businesses for 2009 that have been abolished before the effective date.

附 則(平成二十一年条例第六七号)

Supplementary Provisions (Ordinance No.67 of 2009)

- 1 この条例は、公布の日から施行する。ただし、第四十八条の四の六並びに第四十八条

の四の七第二項及び第三項の改正規定、第四十八条の四の九第一項の改正規定(「第二条第七項」を「第二条第三項」に改める部分に限る。)並びに第百十八条、附則第十八条の二及び附則第十八条の二の二の改正規定並びに次項の規定は、農地法等の一部を改正する法律(平成二十一年法律第五十七号)の施行の日から施行する。

- (1) This Ordinance shall come into force as from the date of promulgation. However, the provisions revising Article 48-4-6 and Article 48-4-7, paragraphs (2) and (3), the provision revising Article 48-4-9, paragraph (1) (limited to the part where "Article 2, paragraph (7)" is replaced with "Article 2, paragraph (3)"), and the provisions revising Article 118, Article 18-2 and Article 18-2-2-2 of the Supplementary Provisions, and the following paragraph shall come into effect as from the date of enforcement of the Act to Amend the Agricultural Land Act, etc. (Act No.57 of 2009).

(施行の日 = 平成二一年一月一五日)

(Date of enforcement = December 15, 2009)

- 2 この条例による改正後の東京都都税条例の規定中不動産取得税に関する部分は、前項ただし書に規定する日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (2) The part concerning real estate acquisition tax in the provisions of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date prescribed in the proviso of the preceding paragraph (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the enforcement date.

附 則(平成二二年条例第二九号)

Supplementary Provisions (Ordinance No.29 of 2010)

- 1 この条例は、平成二十二年四月一日から施行する。

- (1) This ordinance shall come into effect on April 1, 2010.

- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十一条の規定は、平成二十二年十月一日前に終了した各事業年度分及び各連結事業年度分の法人の都民税並びに同日前の解散による清算所得に対する法人税額に係る法人の都民税(清算所得に対する法人税を課される法人の清算中の事業年度に係る法人税額及び残余財産の一部分配又は引渡しにより納付すべき法人税額に係る法人の都民税を含む。)については、なおその効力を有する。

- (2) The provisions of Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "former ordinance") shall remain in force with respect to the metropolitan inhabitant tax of

corporations for each business year and each consolidated business year ended before October 1, 2010, and the metropolitan inhabitant tax of corporations with respect to corporation tax (including corporation tax for the fiscal year in liquidation of a corporation subject to corporation tax on liquidation income and corporation tax of a corporation on the amount of corporation tax to be paid upon partial distribution or delivery of the residual assets) on liquidation income due to dissolution before that date.

- 3 前項の規定の適用がある場合におけるこの条例による改正後の東京都都税条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(平成二十二年東京都条例第二十九号)附則第二項の規定によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

- (3) With respect to the application of the provision of Article 12 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance after amendment by this Ordinance in the case where the provision of the preceding paragraph applies, "the preceding Article" in paragraph (1) of the same Article shall be read as "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before amendment by this Ordinance which shall remain in force pursuant to the provision of paragraph (2) of the Supplementary Provisions of the Ordinance Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Government No.29 of 2010).

- 4 旧条例附則第十五条の二の規定は、平成二十一年度分の固定資産税については、なおその効力を有する。

- (4) The provision of Article 15-2 of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed assets tax for FY 2009.

- 5 旧条例附則第二十条及び附則第二十条の二の規定は、平成二十一年度分の都市計画税については、なおその効力を有する。

- (5) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the FY 2009.

附 則(平成二二年条例第七二号)

Supplementary Provisions (Ordinance No.72 of 2010)

- 1 この条例は、公布の日から施行する。

- (1) This Ordinance shall come into force as from the date of promulgation.

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the date of enforcement.
- 3 新条例の規定中自動車税に関する部分は、平成二十二年度以後の年度分の自動車税について適用し、平成二十一年度分までの自動車税については、なお従前の例による。
- (3) The part of the provisions of the new ordinance concerning the motor vehicle tax shall apply to the motor vehicle tax for fiscal years after FY 2010, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to FY 2011.
- 4 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
- 4 The part of the new ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 5 新条例の規定中軽油引取税に関する部分は、施行日以後に新条例第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは新条例第百三条の三各号の軽油の消費、譲渡若しくは輸入が行われた場合又は施行日以後に軽油引取税の特別徴収義務者が新条例第百三条の二第六項の規定に該当するに至った場合において課すべき軽油引取税について適用する。
- (5) The part of the provisions of the New Ordinance that relates to the Gas Oil Delivery Tax shall be applied to the case where the purchase of gas oil prescribed in Article 103-2, paragraph (1) or (2) of the New Ordinance, the sale of fuel hydrocarbon oil prescribed in paragraph (3) of the said Article, the sale of diesel oil or fuel hydrocarbon oil prescribed in paragraph (4) of the said Article, the consumption of hydrocarbon oil prescribed in paragraph (5) of the said Article, or the consumption, transfer or import of gas oil prescribed in each item of Article 103-3 of the New Ordinance takes place on and after the effective date.
- 6 施行日前にこの条例による改正前の東京都都税条例(以下「旧条例」という。)第百三条の二第一項若しくは第二項に規定する軽油の引取り、同条第三項の燃料炭化水素油の販売、同条第四項の軽油若しくは燃料炭化水素油の販売、同条第五項の炭化水素油の消費若しくは旧条例第百三条の三各号の軽油の消費、譲渡若しくは輸入が行われた場合又は施行日前に軽油引取税の特別徴収義務者が旧条例第百三条の二第六項の規定に該当す

るに至った場合において課する軽油引取税については、なお従前の例による。

(2) The Tokyo Metropolitan Government Tax Ordinance before amendment by this Ordinance (hereinafter referred to as the "Former Ordinance") shall come into effect on or before the effective date of this Ordinance, the Gas Oil Delivery Tax shall be applied to the case where the purchase of gas oil prescribed in Article 103-2, paragraph (1) or (2) of the New Ordinance, the sale of fuel hydrocarbon oil prescribed in paragraph (3) of the said Article, the sale of diesel oil or fuel hydrocarbon oil prescribed in paragraph (4) of the said Article, the consumption of hydrocarbon oil prescribed in paragraph (5) of the said Article, or the consumption, transfer or import of gas oil prescribed in each item of Article 103-3 of the New Ordinance takes place on and after the effective date.

7 新条例の規定中事業所税に関する部分は、施行日以後に終了する事業年度分の法人の事業及び平成二十二年以後の年分の個人の事業(施行日以前に廃止された個人の事業を除く。)に対して課すべき事業所税について適用し、施行日前に終了した事業年度分の法人の事業並びに平成二十二年前の年分の個人の事業及び平成二十二年分の個人の事業で施行日前に廃止されたものに対して課する事業所税については、なお従前の例による。

(7) The part of the new ordinance concerning the establishment tax shall apply to the establishment tax to be imposed on businesses of corporations for business years ending on and after the effective date and on individual businesses for the years after 2010 (excluding individual businesses that were abolished before the effective date.), and the provisions then in force shall remain applicable to the establishment tax to be imposed on businesses of corporations for business years ending before the effective date, individual businesses for the years before 2010 and individual businesses for 2010 that have been abolished before the effective date.

附 則(平成二二年条例第七八号)

Supplementary Provisions (Ordinance No.78 of 2010)

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。

(1) This ordinance shall come into effect as from the date of promulgation. However, the provisions listed in the following items shall come into effect as of the date specified in each item.

一 第十八条第一項及び第二項、第十八条の二第一項、第三十条第一号ハ、第三十三条第一項及び第三項、第三十五条第一項、第四十八条の十三、附則第五条の二第二項、附則第六条の三、附則第十一条並びに附則第十二条第二項の改正規定、同条第三項ただし書を削る改正規定、附則第二十三条第一項、第二項、第四項及び第五項並びに附則第二十四条第二項の改正規定並びに次項から附則第七項までの規定 平成二十二年十月一日

(i) The provisions revising Article 18, paragraphs (1) and (2), Article 18-2, paragraph (1), Article

30, item (i)(c), Article 33, paragraphs (1) and (3), Article 35, paragraph (1), Article 48-13, Article 5-2, paragraph (2), Article 6-3, Article 11 and Article 12, paragraph (2) of the Supplementary Provisions, the provision revising the proviso to paragraph (3) of the same Article, the provisions revising Article 23, paragraphs (1), (2), (4) and (5) and Article 24, paragraph (2) of the Supplementary Provisions and the provisions from the following paragraph to paragraph (7) of the Supplementary Provisions October 1, 2010

二 第一百十八条第五項の改正規定 平成二十三年一月一日

(ii) The provisions revising Article 118, paragraph (5) January 1, 2011

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の都民税に関する部分は、平成二十二年十月一日以後に開始する事業年度分の法人の都民税、同日以後に開始する連結事業年度分の法人の都民税、同日以後に解散(合併による解散を除く。以下この項及び次項において同じ。)が行われた場合における各事業年度分の法人の都民税及び同日以後に解散が行われた場合における各連結事業年度分の法人の都民税に適用し、同日前に開始した事業年度分の法人の都民税、同日前に開始した連結事業年度分の法人の都民税、同日前に解散が行われた場合における各事業年度分の法人の都民税及び同日前に解散が行われた場合の各連結事業年度分の法人の都民税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Government Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for business years beginning on or after October 1, 2010, the metropolitan inhabitant tax of corporations for consolidated business years beginning on or after such date, the metropolitan inhabitant tax of corporations for each business year in the event of dissolution on or after such date (excluding dissolution by merger. The same shall apply hereinafter in this paragraph and the next paragraph), and the metropolitan inhabitant tax of corporations for each consolidated business year in the event of dissolution on or after such date, with respect to the metropolitan inhabitant tax of corporations for business years beginning before the said date, the metropolitan inhabitant tax of corporations for consolidated business years beginning before the said date, the metropolitan inhabitant tax of corporations for each business year in the case of dissolution before the said date, and the metropolitan inhabitant tax of corporations for each consolidated business year in the case of dissolution before the said date, the provisions then in force shall remain applicable.

- 3 新条例の規定中法人の事業税に関する部分は、平成二十二年十月一日以後に開始する事業年度分の法人の事業税、同日以後に開始する連結事業年度分の法人の事業税、同日以後に解散が行われた場合における各事業年度分の法人の事業税及び同日以後に解散が行われた場合における各連結事業年度分の法人の事業税に適用し、同日前に開始した事

業年度分の法人の事業税、同日前に開始した連結事業年度分の法人の事業税、同日前に解散が行われた場合における各事業年度分の法人の事業税(清算所得に対する法人の事業税を課される法人の清算中の事業年度に係る法人の事業税及び残余財産の一部の分配又は引渡しにより納付すべき法人の事業税を含む。以下この項において同じ。)及び同日前に解散が行われた場合の各連結事業年度分の法人の事業税については、なお従前の例による。

(3) The part of the provisions of the New Ordinance that relates to the enterprise tax of corporations shall apply to the establishment tax of corporations for business years beginning on or after October 1, 2010, the establishment tax of corporations for consolidated business years beginning on or after such date, the enterprise tax of corporations for each business year in the case of dissolution occurring on or after such date, and the establishment tax of corporations for each consolidated business year in the case of dissolution occurring on or after such date. The provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning before the said date, establishment taxes of corporations for consolidated business years beginning before the said date, establishment taxes of corporations for each business year in the case of dissolution before the said date (including the corporation's enterprise tax for the business year in liquidation of a corporation subject to the corporation's enterprise tax on liquidation income and the corporation's enterprise tax payable by reason of the distribution or delivery of a part of the residual property. The same shall apply hereinafter in this paragraph)., and establishment taxes of corporations for each consolidated business year in the case of dissolution before the said date.

4 平成二十二年十月一日(次項及び附則第六項において「指定日」という。)前に課した、又は課すべきであったたばこ税については、なお従前の例による。

(4) With respect to the metropolitan cigarette tax imposed or to be imposed prior to October 1, 2010 (referred to as the "Designated Date" in the following paragraph and paragraph 6 of the Supplementary Provisions), the provisions then in force shall remain applicable.

5 指定日前にこの条例による改正前の東京都都税条例第四十八条の十第一項の売渡し又は同条第二項の売渡し若しくは消費等(地方税法(昭和二十五年法律第二百二十六号)第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。)が行われた製造たばこを指定日に販売のため所持する卸売販売業者等(新条例第四十八条の十第一項に規定する卸売販売業者等をいう。以下この項において同じ。)又は小売販売業者(新条例第四十八条の十第一項に規定する小売販売業者をいう。以下この項及び次項において同じ。)がある場合において、これらの者が所得税法等の一部を改正する法律(平成二十二年法律第六号)附則第三十九条第一項の規定により製造たばこの製造者として当該製造たばこを指定日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該

製造たばこを指定日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる製造たばこの本数(地方税法等の一部を改正する法律(平成二十二年法律第四号。次項において「平成二十二年改正法」という。)附則第六条第六項の規定により読み替えて適用される同法第一条の規定による改正後の地方税法第七十四条の四第二項の規定による製造たばこの本数をいう。)とし、次の各号に掲げる製造たばこの区分に応じ当該各号に定める税率により都たばこ税を課する。

(5) Where, prior to the designated date, there is a sale under Article 48-10, paragraph (1) or a sale or consumption, etc. excluding sales as provided for in Article 74-6, paragraph (1), items (i) and (ii) of the Local Tax Act (Act No. 226 of 1950)) or retail seller (Wholesale distributor, etc. as prescribed in Article 48-10, Paragraph (1) of the New Ordinance. Hereinafter the same shall apply in this paragraph) under Article 48-10, paragraph (2) of the Tokyo Metropolitan Tax Ordinance prior to its amendment by this Ordinance, when these persons are deemed to have transferred the said manufactured tobacco from their manufacturing plants on the effective date as manufacturers of manufactured tobacco pursuant to Article 39, paragraph (1) of the Supplementary Provisions of Partial Amendment of the Income Tax Act, etc. (Act No.6 of 2010) and are subject to tobacco tax pursuant to the provisions of the same paragraph, prefectural tobacco tax shall be imposed on them as wholesale distributors, etc., by deeming that they have sold the said manufactured tobacco to retail distributors on the designated date. In such cases, the tax base of prefectural tobacco tax shall be the number of manufactured tobaccos deemed to have been sold (Partial Amendment of the Local Tax Act (Act No. 10 of 2010. Hereinafter referred to as the "2006 Amendment Act"). means the number of manufactured tobaccos under Article 74-4, paragraph (2) of the Local Tax Act after the amendment in accordance with Article 1 of the same Act as applied by replacing the terms and phrases pursuant to Article 6, paragraph (6) of the Supplementary Provisions), and prefectural tobacco tax shall be levied according to the tax rate specified in each of the following items for the category of manufactured tobacco listed in that item.

一 製造たばこ(次号に掲げる製造たばこを除く。) 千本につき四百三十円

(i) Manufactured tobaccos (excluding manufactured tobaccos listed in the following item) 430 yen per 1,000 tobaccos

二 新条例附則第六条の三に規定する紙巻たばこ 千本につき二百五円

(ii) Tobaccos prescribed in Article 6-3, paragraph (2) of the Supplementary Provisions of the New Ordinance: 205 yen per 1,000 tobaccos

6 前項に規定する者は、平成二十二年改正法附則第六条第二項に規定する貯蔵場所又は小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を指定日から起算して一月以内に知事に提出し、平成二十三年三月三十一日までに、当該申告書に記載した第

二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。

(6) The person prescribed in the preceding paragraph shall submit a declaration stating the following items to the Governor within one month from the date of enforcement for each place of storage or place of business of a retail seller prescribed in Article 9, paragraph (2) of the Supplementary Provisions of the 2010 Amendment Act, and shall pay, by March 31, 2011, the amount equivalent to the amount of prefectural tobacco tax listed in item (ii) in said declaration in the payment form.

一 所持する製造たばこの区分(たばこ税法(昭和五十九年法律第七十二号)第二条第二項に規定する製造たばこの区分をいう。以下この号において同じ。)及び区分ごとの数量並びに当該数量により算出した都たばこ税の課税標準となる製造たばこの本数

(i) the category of manufactured tobaccos possessed (this refers to the category of manufactured tobacco specified in Article 2, paragraph (2) of the Tobacco Tax Act (Act No. 72 of 1984). The same shall apply hereinafter) and the quantity of each category, and the number of manufactured cigarettes that form the tax base for prefectural tobacco tax calculated according to such quantity

二 前号の本数により算定した前項の規定による都たばこ税額

(ii) the amount of prefectural tobacco tax under the preceding paragraph calculated according to the number of tobaccos referred to in the preceding item.

三 その他参考となるべき事項

(iii) Other matters of reference.

7 附則第五項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、新条例の規定中都たばこ税に関する部分(新条例第四十八条の十四の二の規定を除く。)を適用する。この場合において、新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例の一部を改正する条例(平成二十二年東京都条例第七十八号)附則第六項」と、同項第二号中「法第七十四条の十二第二項」とあるのは「地方税法等の一部を改正する法律(平成二十二年法律第四号)附則第六条第六項の規定により読み替えて適用される同法第一条の規定による改正後の法第七十四条の十二第二項」と読み替えるものとする。

(7) When imposing metropolitan tobacco tax pursuant to the provisions of paragraph (3) of the Supplementary Provisions, in addition to what is provided for in the two preceding paragraphs, the part of the provisions of the New Ordinance relating to prefectural tobacco tax (except as provided for in Article 48-14-2 of the new Ordinance) shall apply. In this case, the term "Article 48-14-2, paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the New Ordinance shall be deemed to be replaced with "Article 6 of the Supplementary Provisions of the Ordinance Partial Amending the Tokyo Metropolitan Tax Ordinance (Ordinance No. 78 of 2010)" and the term "Article 74-12, paragraph (2) of the Act" in item (ii) of the same paragraph shall be deemed

to be replaced with "Article 74-12, paragraph (2) of the Local Tax Act and the term "Article 74-12, paragraph (2) of the Act as amended by Article 1 of the Act as applied by replacing the term pursuant to Article 6, paragraph (6) of the Supplementary Provisions of the Partial Amendment of the Local Tax Act, etc.(Act No.4 of 2010)" in item (ii) of the said paragraph shall be deemed to be replaced with "Article 74-12, paragraph (2) of the Act as amended by Article 1 of the said Act as applied by replacing the term pursuant to Article 9, paragraph (6) of the Supplementary Provisions.

- 8 新条例の規定中自動車税に関する部分は、平成二十三年度以後の年度分の自動車税について適用し、平成二十二年度分までの自動車税については、なお従前の例による。

(8) The part of the provisions of the New Ordinance concerning the motor vehicle tax shall apply to the motor vehicle tax for FY 2011 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2010.

附 則(平成二三年条例第二三号)

Supplementary Provisions (Ordinance No.23 of 2011)

- 1 この条例は、平成二十三年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2011.

- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、平成二十二年度分の固定資産税については、なおその効力を有する。

(2) The Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance") Article 15-2 of the Supplementary Provisions shall remain in force with respect to the fixed assets tax for the FY 2010.

- 3 旧条例附則第二十条及び附則第二十条の二の規定は、平成二十二年度分の都市計画税については、なおその効力を有する。

(3) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the FY 2010.

附 則(平成二三年条例第六〇号)

Supplementary Provisions (Ordinance No.60 of 2011)

- 1 この条例は、公布の日から施行する。ただし、第百十八条第四項の改正規定は、地方自治法の一部を改正する法律(平成二十三年法律第三十五号)の施行の日から施行する。

(1) This Ordinance shall come into force as from the day of promulgation. However, the provision to revise Article 118, paragraph (4) shall come into effect as from the date of enforcement of Partial Amendment of the Local Autonomy Act (Act No.35 of 2011).

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第十二条の規定は、平成二十三年四月二十七日から適用する。

(2) The Tokyo Metropolitan Government Tax Ordinance as amended by this Ordinance (hereinafter

referred to as the "New Ordinance") Article 12 of the Supplementary Provisions shall apply from April 27, 2011.

- 3 新条例附則第六条の二の三の規定は、平成二十三年四月二十七日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (3) The provision of Article 6-2-3 of the Supplementary Provisions of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after April 27, 2011, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the said date.

附 則(平成二三年条例第六二号)

Supplementary Provisions (Ordinance No.62 of 2011)

(施行期日等)

(Date of enforcement, 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。

- (1) This ordinance shall come into effect as from the date of promulgation. However, the provisions listed in the following items shall come into effect as of the date specified in each item.

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

- (i) The provisions revising the Table of Contents, the provisions revising Article 18, paragraph (1), item (iii) (limited to the part replacing "Article 102-6, paragraph (2)" with "Article 102-7,

paragraph (2)"), Article 29, paragraph (1), Article 39-6, paragraph (1), Article 46, paragraph (1) and Article 48-7, paragraph (1), Article 48-14-3 as Article 48-14-4, the provisions for revision adding an article following Article 48-14-2, the provisions for revision of Article 48-23, paragraph (1) (limited to the part where "30,000 yen" is changed to "100,000 yen"), the parts other than the list of items in Article 48-24, paragraph (1), Article 73, paragraph (1), Article 80, paragraph (1), Article 92 and Article 94, paragraph (1), Article 102-7 as Article 102-8 and Article 102-6 as Article 102-7, the provisions for revision adding an article following Article 102-5, the provision for revision of Article 103-16, paragraph (1) (limited to the portion replacing "100,000 yen" with "imprisonment with work for not more than one year or 500,000 yen"), the provisions for revision of Article 116, paragraph (1) and Article 126, paragraph (1), the provision for revision of Article 137, paragraph (1) (limited to the part where "30,000 yen" is changed to "100,000 yen"), the provision for revision adding an article following Article 150, the provision for revision of Article 156, paragraph 1, the provision for revision of Article 188-17, the provision for revision adding an article following Article 188-17 (2) The provisions to revise the provisions of the preceding paragraph, the provision to revise the heading of Article 188-22, the provision to revise paragraph (1) of the same Article (limited to the part where "30,000 yen" is changed to "100,000 yen"), the provisions to revise Article 188-25, paragraph (1) and Article 204, paragraph (1), the provision of paragraph (5) of the Supplementary Provisions, the provision of paragraph (6) of the Supplementary Provisions (except for the part where "reason" is changed to "grounds"), and the provision of paragraph (7) of the Supplementary Provisions: The provisions listed in the following items shall apply.
September 1, 2011

二 第二十四条の五の改正規定及び附則第三項の規定 平成二十四年一月一日

(ii) The provisions revising Article 24-5 and the provisions of paragraph (3) of the Supplementary Provisions: January 1, 2012

三 附則第五条の三の次に一条を加える改正規定及び附則第十五条第三項の改正規定
高齢者の居住の安定確保に関する法律等の一部を改正する法律(平成二十三年法律第三十二号)の施行の日

(iii) The provisions for revision adding an article following Article 5-3 of the Supplementary Provisions and the provisions for revision of Article 15, paragraph (3) of the Supplementary Provisions: The date of enforcement of the Act for Partial Amendment of the Act on Stable Supply of Residences for the Elderly . (Act No. 32 of 2011)

(施行の日 = 平成二三年一〇月二〇日)

(Date of enforcement = October 20, 2011)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第二十条第一号の規定は、平成二十三年四月一日から適用する。

(2) The Tokyo Metropolitan Tax Ordinance as amended by this Ordinance (hereinafter referred to as the "New Ordinance") Article 20, item (i) of the Supplementary Provisions shall apply from April 1, 2011.

(東京都都税条例の一部改正に伴う経過措置)

(Transitional measures due to partial revision of the Tokyo Metropolitan Tax Ordinance)

3 新条例第二十四条の五の規定は、個人の都民税の所得割の納税義務者が平成二十三年一月一日以後に支出する同条に規定する寄附金について適用する。

(3) The provisions of Article 24-5 of the New Ordinance shall apply to donations prescribed in the said Article that are spent on and after January 1, 2011 by taxpayers liable for individual Tokyo metropolitan inhabitant tax on income levy.

4 新条例の規定(第四十六条第一項、第四十八条の七第一項及び附則第五条の四の規定を除く。)中不動産取得税に関する部分は、この条例の施行の日の翌日以後の不動産の取得に対して課すべき不動産取得税について適用し、同日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(4) The part of the New Ordinance (excluding the provisions of Article 46, paragraph 1, Article 48-7, paragraph (1) and Article 5-4 of the Supplementary Provisions) concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the day following the date of enforcement of this ordinance, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the date of enforcement.

5 附則第一項第一号に定める日前にした行為及び同日前にこの条例による改正前の東京都都税条例第四十八条の二十一又は第百三条の十五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。

(5) With regard to the application of penal provisions to acts committed prior to the date specified in paragraph (1), item (i) of the Supplementary Provisions and acts committed after the said date pertaining to books that have been entered or should have been entered pursuant to Article 48-21 or Article 103-15 of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

(東京都宿泊税条例の一部改正)

(Partial revision of the Tokyo Accommodation Tax Ordinance)

6 東京都宿泊税条例(平成十四年東京都条例第百十一号)の一部を次のように改正する。

(6) The Tokyo Accommodation Tax Ordinance (Tokyo Metropolitan Ordinance No. 111 of 2002) is partially amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(平成二三年条例第七一号)

Supplementary Provisions (Ordinance No.71 of 2011)

1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第六条の二の三第一項の規定の適用については、平成二十三年四月二十一日における地方税法(昭和二十五年法律第二百二十六号)附則第五十一条第四項に規定する警戒区域設定指示区域(以下「警戒区域設定指示区域」という。)であって同年三月十二日において同法附則第五十五条の二第一項第二号に掲げる指示(避難のための立退きに係るものに限る。)の対象区域であった区域は、同月十一日から警戒区域設定指示区域であったものとみなす。この場合において、新条例附則第六条の二の三第一項の規定中「又は同条第四項」とあるのは「又は東日本大震災における原子力発電所の事故による災害に対処するための地方税法及び東日本大震災に対処するための特別の財政援助及び助成に関する法律の一部を改正する法律(平成二十三年法律第九十六号)附則第二条の規定により読み替えて適用される法附則第五十一条第四項」と、「同条第四項に規定する警戒区域設定指示が行われた日から当該」とあるのは「平成二十三年三月十一日から同条第四項に規定する警戒区域設定指示区域に係る」とする。

(2) With regard to the application of the provision of Article 6-2-3, paragraph (1) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance"), an area subject to the instruction listed in Article 55-2, paragraph (1), item (ii) of the Supplementary Provisions of the Local Tax Act as of March 12, 2011 (limited to those pertaining to eviction for evacuation) that was an area subject to the instruction prescribed in Article 51, paragraph (4) of the Supplementary Provisions of the same Act on April 21, 2011, shall be deemed to have been a cautionary zone establishment instruction area as of March 12, 2011 (hereafter referred to as the "designated area for the establishment of a warning zone"). In this case, the term "or paragraph (4) of said Article" in the provisions of Article 6-2-3, paragraph (1) of the Supplementary Provisions of the New Ordinance shall be deemed to be replaced with "or Article 2 of the Supplementary Provisions of the Act for Partial Revision of the Local Tax Act and the Act on Special Financial Assistance and Aid to Deal with Disasters Caused by the Great East Japan Earthquake (Act No.96 of 2011)" and "from the day on which the instruction to establish a warning area prescribed in paragraph (4) of said Article is given" shall be replaced with "from March 11, 2011 pertaining to the area of the instruction to establish a warning area prescribed in paragraph (4) of said Article.

(平二四条例二三・一部改正)

(Partial amendment of Ordinance No. 23 of 2012)

附 則(平成二四年条例第二三号)

Supplementary Provisions (Ordinance No.23 of 2012)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十五年一月一日から施行する。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。

(1) This Ordinance shall come into effect as from January 1, 2013. However, the provisions listed in the following items shall come into effect as of the date specified in each such item.

- 一 第三十九条の六第一項及び第百十八条第五項の改正規定、附則第四条の四の次に一条を加える改正規定、附則第六条の二の三及び附則第二十条の改正規定並びに附則第四項から附則第六項までの規定 公布の日

(i) The provisions revising Article 39-6, paragraph (1) and Article 118, paragraph (5), the provision adding an Article following Article 4-4 of the Supplementary Provisions, the provisions revising Article 6-2-3 of the Supplementary Provisions and Article 20 of the Supplementary Provisions, and the provisions from Article 4 to Article 6 of the Supplementary Provisions Date of promulgation

- 二 第四十八条の十三及び附則第六条の三の改正規定並びに附則第三項の規定 平成二十五年四月一日

(ii) The provisions revising Article 48-13 and Article 6-3 of the Supplementary Provisions and the provisions of paragraph (3) of the Supplementary Provisions April 1, 2013

(経過措置)

(Transitional measures)

- 2 平成二十四年十二月三十一日以前に支払うべき退職手当等(この条例による改正前の東京都都税条例(以下「旧条例」という。)第二十四条の七の二に規定する退職手当等をいう。)に係る旧条例附則第四条の二の二第一項に規定する分離課税に係る所得割については、なお従前の例による。

(2) With regard to the per capita income pertaining to the separate taxation prescribed in Article 4-2-2, paragraph (1) of the Supplementary Provisions of the Former Ordinance with respect to retirement allowances, etc. (The Tokyo Metropolitan Government Tax Ordinance before the amendment by this Ordinance (hereinafter referred to as the "former Ordinance") payable on or before December 31, 2012, the provisions then in force shall remain applicable.

- 3 平成二十五年四月一日前に課した、又は課すべきであった都たばこ税については、なお従前の例による。

3 With respect to the prefectural tobacco tax imposed or to be imposed prior to April 1, 2005, the provisions then in force shall remain applicable.

- 4 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第六条の二の三第一項の規定の適用については、平成二十三年四月二十一日における地方税法(昭和

二十五年法律第二百二十六号)附則第五十一条第四項に規定する警戒区域設定指示区域(以下「警戒区域設定指示区域」という。))であって同年三月十二日において同法附則第五十五条の二第一項第二号に掲げる指示(避難のための立退きに係るものに限る。)の対象区域であった区域は、同月十一日から警戒区域設定指示区域であったものとみなす。この場合において、新条例附則第六条の二の三第一項の規定中「若しくは同条第六項」とあるのは「若しくは地方税法の一部を改正する法律(平成二十三年法律第二百十号)附則第二条第二項の規定により読み替えて適用される法附則第五十一条第六項」と、「同条第四項に規定する警戒区域設定指示が行われた日から当該」とあるのは「平成二十三年三月十一日から同条第四項に規定する警戒区域設定指示区域に係る」とする。

(4) With regard to the application of the provision of Article 6-2-3, paragraph (1) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance"), the area subject to the instruction (limited to those pertaining to eviction for evacuation) listed in Article 55-2, paragraph (1), item (ii) of the Supplementary Provisions of the Local Tax Act as of April 21, 2011, which is provided in Article 51, paragraph (4) of the Supplementary Provisions of the same Act as of March 12, 2011, shall be deemed to have been a designated area under the instruction to establish a warning area (hereafter referred to as the "designated area for the establishment of a warning zone") from March 11 of the same year. In this case, the term "or Article 6-2-3, paragraph (6) of the Supplementary Provisions of the New Ordinance" in Article 6-2-3, paragraph (1) of the Supplementary Provisions of the New Ordinance shall be deemed to be replaced with "or Article 51, paragraph (6) of the Supplementary Provisions of the Act applied by replacing the terms pursuant to Article 2, paragraph (2) of the Supplementary Provisions of Partial Amendment of the Local Tax Act (Act No.120 of 2011)" and "from March 11, 2011, pertaining to the area indicated for the establishment of a warning area prescribed in paragraph (4) of the said Article" in the same paragraph.

5 旧条例附則第二十条の規定は、平成二十三年度分の都市計画税については、なおその効力を有する。

(5) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for the FY 2011.

(東京都都税条例の一部を改正する条例の一部改正)

(Partial revision of an ordinance amending a part of the Tokyo Metropolitan Tax Ordinance)

6 東京都都税条例の一部を改正する条例(平成二十三年東京都条例第七十一号)の一部を次のように改正する。

(6) Partial revision of an ordinance amending a part of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Government Ordinance No. 71 of 2011) is amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(平成二四年条例第九二号)

Supplementary Provisions (Ordinance No.92 of 2012)

- 1 この条例は、平成二十四年四月一日から施行する。
(1) This ordinance shall come into effect on April 1, 2012.
- 2 次項及び附則第四項に定めるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。
(2) Except as provided in the following paragraph and paragraph (4) of the Supplementary Provisions, the part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.
- 3 施行日前に地方税法及び国有資産等所在市町村交付金法の一部を改正する法律(平成二十四年法律第十七号)第一条の規定による改正前の地方税法(以下「旧法」という。)附則第十一条の四第三項に規定する認定がされた同項に規定する認定中小企業承継事業再生計画に従って事業の譲渡又は資産の譲渡を受けた同項に規定する認定中小企業承継事業再生事業者が同項に規定する不動産を施行日以後に取得した場合における当該不動産の取得に対して課すべき不動産取得税については、なお従前の例による。
(3) Where an approved small and medium-sized enterprise successor business operator prescribed in Article 11-4, paragraph (3) of the Supplementary Provisions of the Local Tax Act prior to the revision (hereinafter referred to as the "Old Act") by Article 1 of Partial Amendment of the Local Tax Act (Act No.17 of 2012) and the Act on Grants to Municipalities with National Property, etc.) has transferred a business or assets in accordance with an approved small and medium-sized enterprise successor business rehabilitation plan prescribed in Article 11-4, paragraph (3) of the said Act, which has been approved prior to the date of enforcement, with respect to the real estate acquisition tax to be imposed on the acquisition of said real estate, the provisions then in force shall remain applicable.
- 4 旧法附則第五十一条第四項に規定する代替家屋、同条第五項に規定する土地及び同条第六項に規定する農用地の取得に対して課する不動産取得税については、新条例附則第六条の二の三の規定にかかわらず、なお従前の例による。
(4) With regard to the real estate acquisition tax to be imposed on the acquisition of a replacement

house prescribed in Article 51, paragraph (4) of the Supplementary Provisions of the Former Act, land prescribed in paragraph (5) of the same Article, and agricultural land prescribed in paragraph (6) of the same Article, the provisions then in force shall remain applicable notwithstanding the provision of Article 6-2-3 of the Supplementary Provisions of the New Ordinance.

- 5 新条例附則第六条の二の三第一項の規定の適用については、総務大臣が施行日以後最初に法附則第五十一条第四項の規定により指定して公示した同項に規定する居住困難区域(以下この項において「居住困難区域」という。)は、平成二十三年三月十一日から居住困難区域であったものとみなす。この場合において、新条例附則第六条の二の三第一項の規定中「又は同条第四項」とあるのは「又は地方税法及び国有資産等所在市町村交付金法の一部を改正する法律(平成二十四年法律第十七号)附則第十五条第一項の規定により読み替えて適用される法附則第五十一条第四項」と、「同条第四項に規定する居住困難区域を指定する旨の公示があつた日から当該」とあるのは「平成二十三年三月十一日から同条第四項に規定する」とする。

- (5) With regard to the application of the provisions of Article 6-2-3, paragraph (1) of the Supplementary Provisions of the New Ordinance, the hard-to-residence zones (hereinafter in this paragraph referred to as "hard-to- residence zones ") prescribed in Article 51, paragraph (4) of the Supplementary Provisions of the Act, which the Minister of Internal Affairs and Communications first designated and publicly notified after the effective date of the Act pursuant to the provisions of the same paragraph, shall be deemed to have been hard-to-residence zones from March 11, 2011. In this case, the term "or paragraph (4) of the said Article" in Article 6-2-3, paragraph (1) of the Supplementary Provisions of the New Ordinance shall be deemed to be replaced with "or Article 51, paragraph (4) of the Supplementary Provisions of the Act applied by replacing the terms pursuant to the provisions of Article 15, paragraph (1) of the Supplementary Provisions of the Act to Amend the Local Tax Act and the Act on Grant for Municipalities with National Property, etc. (Act No. 17 of 2012)" and "the said" with "from March 11, 2011, the date of public notice to designate a residential difficulty area prescribed in paragraph (4) of the said Article.

- 6 新条例の規定中自動車税に関する部分は、平成二十四年度以後の年度分の自動車税について適用し、平成二十三年度分までの自動車税については、なお従前の例による。

- (6) The part of the provisions of the new ordinance concerning the automobile tax shall apply to the motor vehicle tax for fiscal years after FY 2012, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2013.

- 7 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(7) The part of the new ordinance concerning the automobile acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.

8 次項に定めるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、平成二十四年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十三年度分までの固定資産税及び都市計画税については、なお従前の例による。

(8) Except for what is provided for in the following paragraph, the part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for fiscal years after FY 2012, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for fiscal years up to fiscal year 2011.

9 平成二十四年度分及び平成二十五年度分の固定資産税及び都市計画税に限り、新条例附則第十五条の三及び附則第二十条の三の規定の適用については、新条例附則第十五条の三中「又は法附則第十九条の四の」とあるのは「若しくは法附則第十九条の四又は平成二十四年改正法附則第九条第一項の規定によりなおその効力を有するものとして読み替えて適用される平成二十四年改正法第一条の規定による改正前の地方税法(以下「平成二十四年改正前の地方税法」という。)附則第十八条第二項若しくは第四項若しくは第十九条の四第二項若しくは第四項の」と、「宅地等調整固定資産税額、同条第四項」とあるのは「宅地等調整固定資産税額、平成二十四年改正法附則第九条第一項の規定によりなおその効力を有するものとして読み替えて適用される平成二十四年改正前の地方税法附則第十八条第四項に規定する住宅用地据置固定資産税額、法附則第十八条第四項」と、「又は法附則第十九条の四第一項に規定する市街化区域農地調整固定資産税額」とあるのは「法附則第十九条の四第一項に規定する市街化区域農地調整固定資産税額又は平成二十四年改正法附則第九条第一項の規定によりなおその効力を有するものとして読み替えて適用される平成二十四年改正前の地方税法附則第十九条の四第四項に規定する市街化区域農地据置固定資産税額」と、同条第一号ロ中「平成二十四年改正法第一条の規定による改正前の地方税法(以下「平成二十四年改正前の地方税法」という。)」とあるのは「平成二十四年改正前の地方税法」と、新条例附則第二十条の三中「又は法附則第二十七条の二の」とあるのは「若しくは法附則第二十七条の二又は平成二十四年改正法附則第九条第一項の規定によりなおその効力を有するものとして読み替えて適用される平成二十四年改正前の地方税法附則第二十五条第二項若しくは第四項若しくは第二十七条の二第二項若しくは第四項の」と、「宅地等調整都市計画税額、同条第四項」とあるのは「宅地等調整都市計画税額、平成二十四年改正法附則第九条第一項の規定によりなおその効力を有するものとして読み替えて適用される平成二十四年改正前の地方税法附則第二十五条第四項に規定する住宅用地据置都市計画税額、法附則第二十五条第四項」と、「又は法附則第二十七条の二第一項に規定する市街化区域農地調整

都市計画税額」とあるのは「、法附則第二十七条の二第一項に規定する市街化区域農地調整都市計画税額又は平成二十四年改正法附則第九条第一項の規定によりなおその効力を有するものとして読み替えて適用される平成二十四年改正前の地方税法附則第二十七条の二第四項に規定する市街化区域農地据置都市計画税額」とする。

- 9 With respect to the application of the provisions of Article 15-3 of the Supplementary Provisions of the New Ordinance and Article 20-3 of the Supplementary Provisions limited to the fixed assets tax and city planning tax for FY 2012 and 2013, Article 15-3 of the Supplementary Provisions of the New Ordinance shall be replaced with "or Article 19-4 of the Supplementary Provisions of the Act" and "or Article 19-4 of the Supplementary Provisions of the Act or Article 18 paragraph (2) or (4) or Article 19-4 paragraph (2) or (4) of the Supplementary Provisions of the Local Tax Act before amendment pursuant to Article 1 of the Act revised in 2012 (hereinafter referred to as the "Local Tax Act before the Amendment of 2012") which shall be read and applied as still in force pursuant to Article 9 paragraph (1) of the Supplementary Provisions of the Act revised in 2012", the term "the amount of adjusted fixed asset tax on residential land, etc., paragraph (4) of the said Article" shall be deemed to be replaced with "the amount of adjusted fixed asset tax on residential land, etc., the amount of deferred fixed asset tax on residential land prescribed in Article 18, paragraph (4) of the Supplementary Provisions of the Local Tax Act before the revision in 2012 which shall be deemed and applied by reading it as still in force pursuant to Article 9, paragraph (1) of the Supplementary Provisions of the Revised Act of 2012, Article 18, paragraph (4) of the Supplementary Provisions of the Act, The term "or the amount of adjusted fixed asset tax on agricultural land in urbanized areas prescribed in Article 19-4, paragraph (1) of the Supplementary Provisions of the Act" shall be deemed to be replaced with "the amount of adjusted fixed asset tax on agricultural land in urbanized areas prescribed in Article 19-4, paragraph (1) of the Supplementary Provisions of the Act or the amount of fixed asset tax on agricultural land in urbanized areas prescribed in Article 19-4, paragraph (4) of the Supplementary Provisions of the Local Tax Act before the revision in 2012 which shall be applied by reading it as still in effect pursuant to Article 9, paragraph (1) of the Supplementary Provisions of the Act revised in 2012", in item (i)(b) of the said Article, the phrase "the Local Tax Act prior to the revision by Article 1 of the Act as revised in 2012 (hereinafter referred to as the "Local Tax Act prior to the revision in 2012")" shall be deemed to be replaced with "the Local Tax Act prior to the revision in 2012", in Article 20-3 of the Supplementary Provisions of the New Ordinance, "or Article 27-2 of the Supplementary Provisions of the Act" shall be read as "or Article 27-2 of the Supplementary Provisions of the Act or Article 25, paragraph (2) or paragraph (4) or Article 27-2 paragraph (2) or paragraph (4) of Article 25 of the Supplementary Provisions of the Local Tax Act before the revision in 2012 which shall be read and applied as still in force pursuant to Article 9 paragraph (1) of the

Supplementary Provisions of the Act revised in 2012, the term "the amount of city planning tax for residential land adjustment, paragraph (4) of the said Article" shall be deemed to be replaced with "the amount of city planning tax for residential land adjustment, the amount of city planning tax for residential land deferral prescribed in Article 25, paragraph (4) of the Supplementary Provisions of the Local Tax Act before the revision in 2012 which shall be applied by reading it as still in effect pursuant to Article 9, paragraph (1) of the Supplementary Provisions of the Revised Act of 2012, and Article 25, paragraph (4) of the Supplementary Provisions of the Act, The term "or the amount of urban planning tax for agricultural land adjustment in urbanized areas prescribed in Article 27-2, paragraph (1) of the Supplementary Provisions of the Act" shall be deemed to be replaced with "the amount of urban planning tax for agricultural land adjustment in urbanized areas prescribed in Article 27-2, paragraph (1) of the Supplementary Provisions of the Act or the amount of urban planning tax for agricultural land deferral in urbanized areas prescribed in Article 27-2, paragraph (4) of the Supplementary Provisions of the Local Tax Act before the revision in 2012 which is applied by reading it as still in effect pursuant to Article 9, paragraph (1) of the Supplementary Provisions of the Act as amended in 2012.

附 則(平成二四年条例第九七号)

Supplementary Provisions (Ordinance No.97 of 2012)

1 この条例は、公布の日から施行する。ただし、附則第十条の三第一号の改正規定は、鳥獣による農林水産業等に係る被害の防止のための特別措置に関する法律の一部を改正する法律(平成二十四年法律第十号)の施行の日又はこの条例の施行の日のいずれか遅い日から施行する。

1 This Ordinance shall come into force as from the day of promulgation. However, the provision to revise Article 10-3, item (i) of the Supplementary Provisions shall come into effect as from the day of enforcement of the Act for Partial Revision of the Act on Special Measures for Prevention of Damage Caused by Wildlife to Agriculture, Forestry, Fisheries, etc. (Act No. 10 of 2012) or the day of enforcement of this Ordinance, whichever comes later.

(施行の日 = 平成二四年六月三〇日)

(Date of enforcement = June 30, 2012)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車税に関する部分は、平成二十五年度以後の年度分の自動車税について適用し、平成二十四年度分までの自動車税については、なお従前の例による。

(2) The portion of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to motor vehicle tax shall apply to motor vehicle tax for fiscal years after FY 2005, and the provisions then in force shall remain applicable to automobile tax for fiscal years up to and including FY 2012.

3 新条例附則第十四条の規定は、平成二十四年四月一日以後に取得された法附則第十五

条第二項第六号に規定する除害施設に対して課すべき平成二十五年度以後の年度分の固定資産税について適用する。

- (3) The provisions of Article 14 of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax to be imposed on the detoxification facilities prescribed in Article 15, paragraph (2), item (vi) of the Supplementary Provisions of the Act which were acquired on or after April 1, 2012 for the FY of 2013 and onward.

附 則(平成二五年条例第三六号)

Supplementary Provisions (Ordinance No.63 of 2013)

- 1 この条例は、平成二十五年四月一日から施行する。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。

- (1) This Ordinance shall come into effect as from April 1,2013. However, the provisions listed in the following items shall come into effect as of the date specified in each such item.

一 第一条中第四十条の三の改正規定及び次項の規定 平成二十六年四月一日

(i) The provisions in Article 1 to revise Article 40-3 and the following paragraph
April 1, 2014

二 第二条及び附則第五項の規定 平成三十一年十月一日

(ii) The provisions of Article 2 and paragraph (5) of the Supplementary Provisions
October 1, 2018

(平二七条例九三・平二九条例一五・一部改正)

(Partial amendment of Ordinance No.93 of 2015, Ordinance No.15 of 2017)

- 2 第一条の規定による改正後の東京都都税条例第四十条の三の規定は、前項第一号に定める日(以下この項において「施行日」という。)以後に事業者(地方税法(昭和二十五年法律第二百二十六号)第七十二条の七十七第一号に規定する事業者をいう。以下同じ。)が行う課税資産の譲渡等(消費税法(昭和六十三年法律第百八号)第二条第一項第九号に規定する課税資産の譲渡等をいう。以下同じ。)及び施行日以後に保税地域(同項第二号に規定する保税地域をいう。以下同じ。)から引き取られる課税貨物(同項第十一号に規定する課税貨物をいう。以下同じ。)に係る地方消費税について適用し、施行日前に事業者が行った課税資産の譲渡等及び施行日前に保税地域から引き取った課税貨物に係る地方消費税については、なお従前の例による。

- (2) The provisions of Article 40-3 of the Tokyo Metropolitan Tax Ordinance as revised by Article 1 shall apply to the local consumption tax on the transfer, etc. of taxable assets conducted by a business operator on or after (This means a business operator prescribed in Article 72-77, item (i) of the Local Tax Act (Act No. 226 of 1950). The same shall apply hereinafter) the date specified in item (i) of the preceding paragraph (hereinafter in this paragraph referred to as the "Effective Date") and on taxable goods delivered (meaning taxable goods prescribed in item (xi) of said paragraph. The same shall apply hereinafter) from bonded areas on or after the effective date

(meaning the bonded area prescribed in item (ii) of the same paragraph. The same shall apply hereinafter), and the provisions then in force shall remain applicable to the local consumption tax on the transfer, etc. of taxable assets (meaning the transfer, etc. of taxable assets prescribed in Article 2, paragraph (1), item (ix) of the Consumption Tax Act (Act No. 108 of 1988). The same shall apply hereinafter) conducted by a business operator before the effective date and on taxable goods delivered from bonded areas before the effective date.

- 3 第一条の規定による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、平成二十四年度分の固定資産税については、なおその効力を有する。

(3) The provision of Article 15-2 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision (hereinafter referred to as the "Former Ordinance") pursuant to the provision of Article 1 shall remain in force with regard to the fixed assets tax for the fiscal year 2012.

- 4 旧条例附則第二十条及び附則第二十条の二の規定は、平成二十四年度分の都市計画税については、なおその効力を有する。

(4) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with respect to the city planning tax for the FY 2012.

- 5 第二条の規定による改正後の東京都都税条例第四十条の三の規定は、附則第一項第二号に定める日(以下この項において「施行日」という。)以後に事業者が行う課税資産の譲渡等(消費税法第二条第一項第九号に規定する課税資産の譲渡等のうち、同項第八号の二に規定する特定資産の譲渡等以外のものをいう。以下この項において同じ。)及び特定課税仕入れ(消費税法第五条第一項に規定する特定課税仕入れをいう。以下この項において同じ。)並びに施行日以後に保税地域から引き取られる課税貨物に係る地方消費税について適用し、附則第一項第一号に定める日から施行日の前日までの間に事業者が行った課税資産の譲渡等及び特定課税仕入れ並びに同号に定める日から施行日の前日までの間に保税地域から引き取った課税貨物に係る地方消費税については、なお従前の例による。

(5) The provisions of Article 40-3 of the Tokyo Metropolitan Tax Ordinance as revised by Article 2 shall apply to the transfer, etc. of taxable assets (meaning a transfer, etc. of taxable assets prescribed in Article 2, paragraph (1)(ix) of the Consumption Tax Act other than a transfer, etc. of specified assets prescribed in item (viii)(ii) of the same paragraph. The same shall apply hereinafter in this paragraph) and specified taxable purchases (meaning specified taxable purchases prescribed in Article 5, paragraph (1) of the Consumption Tax Act. The same shall apply hereinafter in this paragraph) conducted by a business operator on or after the date specified in paragraph (1) item (ii) of the Supplementary Provisions (hereinafter in this paragraph referred to as the "Effective Date") and to the local consumption tax on taxable goods taken from

bonded areas on or after the effective date, and during the period from the day specified in paragraph (1) item (i) of the Supplementary Provisions to the day preceding the effective date, and on taxable goods taken from bonded areas during the period from the day specified in the said item to the day preceding the effective date, the provisions then in force shall remain applicable.

(平二七条例一〇〇・一部改正)

(Partial Amendment of Ordinance No.100 of 2015)

附 則(平成二五年条例第一〇〇号)

Supplementary Provisions (Ordinance No.100 of 2013)

1 この条例は、平成二十五年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2013.

2 この条例による改正後の東京都都税条例の規定中固定資産税及び都市計画税に関する部分は、平成二十五年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十四年度分までの固定資産税及び都市計画税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Government Tax Ordinance revised by this Ordinance that relates to fixed assets tax and city planning tax shall apply to fixed assets tax and city planning tax for fiscal years after FY 2013, and the provisions then in force shall remain applicable to fixed assets tax and city planning tax for fiscal years up to fiscal year 2012.

附 則(平成二五年条例第一〇四号)

Supplementary Provisions (Ordinance No.104 of 2013)

(施行期日)

(Date of enforcement)

1 この条例は、平成二十六年一月一日から施行する。ただし、第十五条第二項第三号、第二十四条の二第三号及び第五号、第二十四条の二十一から第二十四条の二十三まで、第二十四条の二十六並びに第二十四条の二十七の改正規定並びに附則第四項から第六項までの規定は、平成二十八年一月一日から施行する。

(1) This Ordinance shall come into force as from January 1, 2014. However, the provisions revising Article 15, paragraph (2), item (iii), Article 24-2, items (iii) and (v), Articles 24-21 through 24-23, Article 24-26, and Article 24-27, and paragraphs (4) through (6) of the Supplementary Provisions shall come into effect on January 1, 2016.

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第三条の二の規定は、延滞金のうち平成二十六年一月一日以後の期間に対応するものについて適用し、同日前の期間に対応するものについては、なお従前の例による。

(2) The provisions of Article 3-2 of the Supplementary Provisions of the Tokyo Metropolitan

Government Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to delinquency charges corresponding to periods on and after January 1, 2014, and the provisions then in force shall remain applicable to delinquency charges corresponding to periods prior to the same date.

- 3 新条例附則第四条の二の規定は、平成二十六年以後の年度分の個人の都民税について適用し、平成二十五年度分までの個人の都民税については、なお従前の例による。

(3) The provisions of Article 4-2 of the Supplementary Provisions of the New Ordinance shall apply to the individual metropolitan inhabitant tax for FY 2014 and after, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax for FY 2013 and before.

- 4 新条例の規定中利子等に係る都民税に関する部分は、平成二十八年一月一日以後に支払を受けるべき利子等について適用し、同日前に支払を受けるべき利子等については、なお従前の例による。

(4) The part of the new ordinance concerning the metropolitan inhabitant tax pertaining to interest, etc. shall apply to interest, etc. to be paid on and after January 1, 2016, and the provisions then in force shall remain applicable to interest, etc. to be paid prior to the said date.

- 5 新条例の規定中特定配当等に係る都民税に関する部分は、平成二十八年一月一日以後に支払を受けるべき特定配当等について適用し、同日前に支払を受けるべき特定配当等については、なお従前の例による。

(5) The part of the provisions of the New Ordinance concerning the metropolitan inhabitant tax pertaining to specified dividend, etc. shall apply to the specified dividend, etc. to be paid on and after January 1, 2016, and the provisions then in force shall remain applicable to the specified dividend, etc. to be paid before the said date.

- 6 新条例の規定中特定株式等譲渡所得金額に係る都民税に関する部分は、平成二十八年一月一日以後に行われる特定口座内保管上場株式等の譲渡について適用し、同日前に行われた特定口座内保管上場株式等の譲渡については、なお従前の例による。

(6) The part of the provisions of the New Ordinance concerning the metropolitan inhabitant tax on the amount of income from the Capital Gain from Shares, etc. shall apply to the transfer of listed shares, etc. in custody in a specified account conducted on and after January 1, 2016, and the provisions then in force shall remain applicable to the transfer of listed shares, etc. in custody in a specified account conducted before the same date.

(東京都宿泊税条例の一部改正)

(Partial revision of the Tokyo Accommodation Tax Ordinance)

- 7 東京都宿泊税条例(平成十四年東京都条例第百十一号)の一部を次のように改正する。

(7) The Tokyo Accommodation Tax Ordinance (Tokyo Metropolitan Ordinance No. 111 of 2002) is partially amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(平成二六年条例第二八号)

Supplementary Provisions (Ordinance No.28 of 2014)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十六年四月一日から施行する。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。

(1) This ordinance shall come into effect on April 1, 2014. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

- 一 第十五条第二項第三号及び第二十四条の二十七第一項の改正規定、附則第四条の三及び附則第四条の四を削り、附則第四条の五を附則第四条の三とする改正規定並びに次項、附則第三項及び第六項の規定 公布の日

(i) The provisions revising Article 15, paragraph (2), item (iii) and Article 24-27, paragraph (1), the provisions deleting Article 4-3 and Article 4-4 of the Supplementary Provisions and revising Article 4-5 of the Supplementary Provisions to Article 4-3 of the Supplementary Provisions, and the provisions of the following paragraph, paragraph (3) and paragraph (6) of the Supplementary Provisions Date of promulgation

- 二 附則第四条の二の二の改正規定 平成二十八年一月一日

(ii) Provisions for revision of Article 4-2-2 of Supplementary Provisions: January 1, 2008

(経過措置)

(Transitional measures)

- 2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第四条の三に規定する平成二十一年一月一日から平成二十五年十二月三十一日までの間に支払を受けべき特定配当等の額に係る配当割の税率の適用については、なお従前の例による。

(2) With respect to the application of the tax rate on dividends pertaining to the amount of specified dividends, etc. to be paid during the period from January 1, 2009 to December 31, 2013 prescribed in Article 4-3 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), the provisions then in force shall remain applicable.

- 3 旧条例附則第四条の四に規定する平成二十一年一月一日から平成二十五年十二月三十一日までの間に行われた対象譲渡等に係る株式等譲渡所得割の税率の適用については、なお従前の例による。

(3) With regard to the application of the tax rate on the Capital Gain from Shares, etc. for income pertaining to the subject shares, etc. made during the period from January 1, 2009 to December 31, 2013, as prescribed in Article 4-4 of the Supplementary Provisions of the Former Ordinance,

the provisions then in force shall remain applicable.

- 4 旧条例附則第十五条の二の規定は、平成二十五年度分の固定資産税については、なおその効力を有する。

(4) The provision of Article 15-2 of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed assets tax for FY 2013.

- 5 旧条例附則第二十条及び附則第二十条の二の規定は、平成二十五年度分の都市計画税については、なおその効力を有する。

(5) The provisions of Articles 20 and 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the FY 2013.

(東京都都税条例の一部を改正する条例の一部改正)

(Partial revision of an ordinance amending a part of the Tokyo Metropolitan Tax Ordinance)

- 6 東京都都税条例の一部を改正する条例(平成二十五年東京都条例第百四号)の一部を次のように改正する。

(6) Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No. 104 of 2013) is amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(平成二六年条例第九六号)

Supplementary Provisions (Ordinance No.96 of 2014)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十六年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2014.

(経過措置)

(Transitional measures)

- 2 次項及び第四項に定めるものを除き、この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(2) Except as provided in the following paragraph and paragraph (4), the part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real

estate before the effective date.

- 3 新条例第四十八条の四の六第一項の規定は、施行日以後の同項に規定する土地の取得に対して課すべき不動産取得税について適用する。

(3) The provision of Article 48-4-6, paragraph (1) of the New Ordinance shall apply to the real estate acquisition tax to be imposed on the acquisition of land prescribed in the said paragraph on and after the effective date.

- 4 この条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条の四の五第一項の規定は、同項に規定する土地の取得に対して課する不動産取得税については、なおその効力を有する。この場合において、同項中「農業経営基盤強化促進法(昭和五十五年法律第六十五号)第八条第一項又は第十一条の十二に規定する農地保有合理化法人又は農地利用集積円滑化団体(以下この条において「農地保有合理化法人等」という。))が、同法」とあるのは「農業の構造改革を推進するための農業経営基盤強化促進法等の一部を改正する等の法律(平成二十五年法律第百二号)附則第三条に規定する旧農地保有合理化法人(以下この項において「旧農地保有合理化法人」という。))が同条に規定する旧農地保有合理化事業(同法による改正前の農業経営基盤強化促進法(以下この項において「旧基盤強化法」という。))と、「の実施により地方税法施行令」とあるのは「に限る。))の実施により地方税法施行令」と、「又は農業経営基盤強化促進法」とあるのは「又は旧基盤強化法」と、「農地保有合理化法人等による」とあるのは「旧農地保有合理化法人による」とする。

(4) The Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Old Ordinance") Article 48-4-5(1) shall remain in force with regard to the real estate acquisition tax to be imposed on the acquisition of land prescribed in the same paragraph. In this case, the term "a corporation for rationalization of farmland holding prescribed in Article 8 paragraph (1) or Article 11-12 of the Act for Promotion of Strengthening Agricultural Management Infrastructure or an organization for facilitating farmland use accumulation" in the same paragraph shall be deemed to be replaced with "a former corporation for rationalization of farmland holding (hereinafter in this paragraph referred to as "Former Corporation for Rationalization of Agricultural Land Holding") prescribed in Article 3 of Supplementary Provisions of the Act for Partial Revision of the Act for Strengthening Agricultural Management Infrastructure to Promote Structural Reform in Agriculture, etc. (Act No.102 of 2013) which is now in force as of the date of enforcement of the Local Tax Act. The term limited to "the Agricultural Management Infrastructure Enhancement and Promotion Act prior to the revision by the said Act" and "the Order for Enforcement of the Local Tax Act by the implementation of" Hereinafter in this paragraph referred to as the "Old Infrastructure Enhancement Act") "or the Agricultural Management Infrastructure Enhancement Promotion Act" shall be deemed to be replaced with "or the former Infrastructure Enhancement Act", and the term "by the corporation

for the rationalization of farmland holding, etc." shall be deemed to be replaced with "by the former corporation for the rationalization of farmland holding, etc."

- 5 新条例の規定中自動車税に関する部分は、平成二十六年以後の年度分の自動車税について適用し、平成二十五年分までの自動車税については、なお従前の例による。
(5) The part of the provisions of the New Ordinance concerning the motor vehicle tax shall apply to the motor vehicle tax for fiscal years after FY 2014, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to FY 2013.
- 6 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。
(6) The part of the New Ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date.
- 7 新条例の規定中固定資産税及び都市計画税に関する部分は、平成二十六年以後の年度分の固定資産税及び都市計画税について適用し、平成二十五年分までの固定資産税及び都市計画税については、なお従前の例による。
(7) The part of the new ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for fiscal years after FY 2014, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for fiscal years up to FY 2013.

附 則(平成二六年条例第一〇一号)

Supplementary Provisions (Ordinance No.101 of 2014)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十六年十月一日から施行する。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。
(1) This ordinance shall come into effect as from October 1, 2014. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.
 - 一 第六十七条、附則第六条の四及び附則第七条の改正規定、附則第七条の二を削る改正規定、附則第十四条の改正規定並びに附則第二項及び第五項から第九項までの規定公布の日
(i) The provisions revising Article 67, Article 6-4 and Article 7 of the Supplementary Provisions, the provision deleting Article 7-2 of the Supplementary Provisions, the provision revising Article 14 of the Supplementary Provisions, and the provisions of paragraphs (2) and (5) to (9) inclusive of the Supplementary Provisions: the day of promulgation

二 附則第四条の二の改正規定及び附則第四項の規定 平成二十七年一月一日

(ii) The provisions revising Article 4-2 of the Supplementary Provisions and the provisions of paragraph (4) of the Supplementary Provisions: January 1, 2015

三 第二百二十一条の改正規定 平成二十八年一月一日

(iii) Provisions for revision of Article 121: January 1, 2016

四 第三十一条の改正規定 平成二十八年四月一日

(iv) Provisions amending Article 31: April 1, 2016

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定(附則第七条第二項を除く。)中自動車税に関する部分は、平成二十七年度以後の年度分の自動車税について適用し、平成二十六年度分までの自動車税については、なお従前の例による。

(2) The portion of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance that relates to motor vehicle tax shall apply to motor vehicle tax for fiscal years after FY 2015, and the provisions then in force shall remain applicable to motor vehicle tax for fiscal years up to and including FY 2014.

3 新条例の規定中法人の都民税に関する部分は、平成二十六年十月一日以後に開始する事業年度分の法人の都民税について適用し、同日前に開始した事業年度分の法人の都民税については、なお従前の例による。

(3) The part of the new ordinance concerning the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for the fiscal years beginning on or after October 1, 2014 and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the fiscal years beginning before the said date.

4 新条例附則第四条の二の規定は、平成二十七年度以後の年度分の個人の都民税について適用し、平成二十六年度分までの個人の都民税については、なお従前の例による。

(4) The provisions of Article 4-2 of the Supplementary Provisions of the New Ordinance shall apply to the individual metropolitan inhabitant tax for the FY 2015 and subsequent fiscal years, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax prior to the FY 2014.

5 この条例による改正前の東京都都税条例附則第七条の二の規定に基づいて課し、又は課すべきであった平成二十五年度分及び平成二十六年度分の自動車税については、なお従前の例による。

(5) With respect to the motor vehicle tax for FY 2013 and FY 2014, which was imposed or should have been imposed based on the provisions of Article 7-2 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance, the provisions then in force shall remain applicable.

- 6 新条例附則第十四条第一号から第三号までの規定は、平成二十六年四月一日以後に取得された地方税法(昭和二十五年法律第二百二十六号。以下「法」という。)附則第十五条第二項第一号から第三号までに規定する施設に対して課すべき平成二十七年度以後の年度分の固定資産税について適用する。
- (6) The provisions of Article 14, items (i) to (iii) inclusive of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax to be imposed on the facilities prescribed in Article 15, paragraph (2), items (i) to (iii) inclusive of the Supplementary Provisions of the Local Tax Act (Act No. 226 of 1950. Hereinafter referred to as the "Act") acquired on or after April 1, 2014 for the fiscal year 2015 and subsequent fiscal years.
- 7 新条例附則第十四条第五号の規定は、平成二十六年一月二日以後に法附則第十五条第三十四項に規定する管理協定が締結された同項に規定する協定倉庫に対して課すべき平成二十七年度以後の年度分の固定資産税及び都市計画税について適用する。
- (7) The provisions of Article 14, item (v) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax and city planning tax to be imposed on the agreed warehouses prescribed in Article 15, paragraph (34) of the Supplementary Provisions of the Act for the fiscal year 2007 and subsequent fiscal years, for which the management agreement prescribed in the same paragraph was concluded on or after January 2, 2014.
- 8 新条例附則第十四条第六号の規定は、平成二十六年四月一日以後に取得された法附則第十五条第三十七項に規定する設備に対して課すべき平成二十七年度以後の年度分の固定資産税について適用する。
- (8) The provisions of Article 14, item (vi) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax to be imposed on the equipment prescribed in Article 15, paragraph (37) of the Supplementary Provisions of the Act, which was acquired on or after April 1, 2014, for the fiscal year of 2015 and onward.
- 9 新条例附則第十四条第七号の規定は、平成二十六年四月一日以後に取得された法附則第十五条第三十八項に規定する機器に対して課すべき平成二十七年度以後の年度分の固定資産税について適用する。
- (9) The provisions of Article 14, item (vii) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax to be imposed on the equipment prescribed in Article 15, paragraph (38) of the Supplementary Provisions of the Act, which was acquired on or after April 1, 2014, for the fiscal year of 2015 and subsequent fiscal years.
- 10 新条例附則第二十三条の規定は、平成二十六年十月一日以後に開始する事業年度分の法人の事業税について適用し、同日前に開始した事業年度分の法人の事業税については、なお従前の例による。
- (10) The provisions of Article 23 of the Supplementary Provisions of the New Ordinance shall apply to establishment taxes of corporations for business years beginning on or after October 1,

2011, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning prior to the said date.

附 則(平成二七年条例第二〇号)

Supplementary Provisions (Ordinance No.20 of 2015)

(施行期日)

(Date of enforcement)

1 この条例は、平成二十七年四月一日から施行する。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。

(1) This ordinance shall come into effect on April 1, 2015. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 附則第二十条の改正規定 公布の日

(i) Provisions for revision of Article 20 of Supplementary Provisions: Date of promulgation

二 第百三条の十九第二項第一号及び附則第十条の三第一号の改正規定 平成二十七年五月二十九日

(ii) The provisions revising Article 103-19 paragraph (2) item (i) and Article 10-3 item (i) of the Supplementary Provisions: May 29, 2015

(経過措置)

(Transitional measures)

2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十一条の規定は、平成二十七年十月一日前に終了した各事業年度分及び各連結事業年度分の法人の都民税については、なおその効力を有する。

(2) The provisions of Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the metropolitan inhabitant tax of corporations for each fiscal year and each consolidated fiscal year that ended before October 1, 2015.

3 前項の規定の適用がある場合におけるこの条例による改正後の東京都都税条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(平成二十七年東京都条例第二十号)附則第二項の規定によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

(3) With respect to the application of the provision of Article 12 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance after amendment by this Ordinance in the case where the provision of the preceding paragraph applies, "the preceding Article" in paragraph (1) of the same Article shall be read as "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance before amendment by this Ordinance which shall remain in force

pursuant to the provision of paragraph (2) of the Supplementary Provisions of the Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Government Ordinance No.20 of 2015).

- 4 旧条例附則第二十条の規定は、平成二十六年年度分の都市計画税については、なおその効力を有する。

- (4) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for the FY 2014.

附 則(平成二七年条例第九三号)

Supplementary Provisions (Ordinance No.93 of 2015)

(施行期日)

(Date of enforcement)

- 1 この条例は、公布の日から施行する。

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中不動産取得税に関する部分は、この条例の施行の日(以下「施行日」という。)以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 3 新条例の規定中法人の事業税に関する部分は、施行日以後に開始する事業年度に係る法人の事業税について適用し、施行日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

- (3) The part of the new ordinance concerning corporate establishment tax shall apply to the establishment tax of corporations for business years beginning on or after the effective date, and the provisions then in force shall remain applicable to the establishment tax of corporations for business years beginning before the effective date.

- 4 新条例の規定中固定資産税及び都市計画税に関する部分は、平成二十七年年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十六年年度分までの固定資産税及び都市計画税については、なお従前の例による。

- (4) The part of the new ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for the FY 2015 and subsequent fiscal years, and the

provisions then in force shall remain applicable to the fixed assets tax and city planning tax for fiscal years up to and including FY 2014.

- 5 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(5) The part of the new ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles prior to the effective date.

- 6 新条例附則第十条の三の規定は、施行日以後に狩猟者の登録に係る申請書を提出し、狩猟者の登録を受ける者に対して課すべき狩猟税について適用する。

(6) The provisions of Article 10-3 of the Supplementary Provisions of the New Ordinance shall apply to the hunting tax to be imposed on persons who submit an application for registration as a hunter and obtain registration as a hunter after the effective date.

- 7 施行日から平成二十七年五月二十八日までの間における新条例附則第十条の三の規定の適用については、同条第一項中「鳥獣の保護及び管理並びに狩猟の適正化に関する法律(以下この条において「鳥獣保護管理法」とあるのは「鳥獣の保護及び狩猟の適正化に関する法律(以下この条において「鳥獣保護法」と、「鳥獣保護管理法第九条第一項」とあるのは「鳥獣保護法第九条第一項」と、「鳥獣保護管理法第二条第九項」とあるのは「鳥獣保護法第二条第五項」と、同条第二項中「鳥獣保護管理法第九条第八項(鳥獣保護管理法第十四条の二第九項又は」とあるのは「鳥獣保護法第九条第八項(」と、「をいい、認定鳥獣捕獲等事業者(鳥獣保護管理法第十八条の五第二項第一号に規定する認定鳥獣捕獲等事業者をいう。))に係るものを除く」とあるのは「をいう」と、「鳥獣保護管理法第九条第八項に」とあるのは「鳥獣保護法第九条第八項に」と、「者(鳥獣保護管理法第十八条の五第二項第一号に規定する認定鳥獣捕獲等事業者を除く。))」とあるのは「者」とする。

7 With regard to the application of the provisions of Article 10-3 of the Supplementary Provisions of the New Ordinance during the period from the effective date to May 28, 2015, the term " the Act on Protection and Control of Wildlife and Control of Hunting "(Hereinafter in this Article, "the Wildlife Protection Act"; "Article 9, paragraph 1 of the Wildlife Protection and Management Act" for "Article 9, paragraph 1 of the Wildlife Protection Act"; "Article 2, paragraph 9 of the Wildlife Protection and Management Act" for "Article 2, paragraph 5 of the Wildlife Protection Act"; "Article 9, paragraph 8 of the Wildlife Protection and Management Act" and "except those pertaining to Certified Wildlife Capturing Business Operators (this means an approved business operator of capturing etc. of birds and beasts as prescribed in Article 18-5, paragraph (2), item (i) of the Act on the Protection and Management of Wildlife" for "refers"; "in

Article 9, paragraph 8 of the Wildlife Protection and Management Act"), in paragraph (1) of the same Article shall be deemed to be replaced with "person (excluding the Certified Wildlife Capture Business Operator prescribed in Article 18-5, paragraph (2), item (i) of the Wildlife Protection and Management Act)".

(東京都都税条例の一部を改正する条例の一部改正)

(Partial revision of an ordinance amending a part of the Tokyo Metropolitan Tax Ordinance)

8 東京都都税条例の一部を改正する条例(平成二十七年東京都条例第二十号)の一部を次のように改正する。

(8) Part of the Ordinance Revising a Portion of the Tokyo Metropolitan Tax Ordinance (Ordinance of the Tokyo Metropolitan Government No. 20 of 2015) is revised as follows.

〔次のよう〕略

[as follows] omitted

附 則(平成二七年条例第一〇〇号)

Supplementary Provisions (Ordinance No.100 of 2015)

(施行期日)

(Date of enforcement)

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。

(1) This ordinance shall come into effect as of the date of promulgation. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 第一条中東京都都税条例第四十条第一項及び第四十条の二第一項の改正規定、第二条の規定並びに附則第三項の規定 平成二十七年十月一日

(i) The provisions in Article 1 to revise Article 40, paragraph (1) and Article 40-2, paragraph 1 of the Tokyo Metropolitan Tax Ordinance, the provisions of Article 2, and the provisions of paragraph (3) of the Supplementary Provisions October 1, 2015

二 第一条中東京都都税条例第三十三条第一項及び第三項、附則第五条の二第一項、附則第六条の三並びに附則第二十三条第一項、第二項及び第四項の改正規定並びに附則第二項及び第五項から第十五項までの規定 平成二十八年四月一日

(ii) In Article 1, the provisions revising Article 33, paragraphs (1) and (3), Article 5-2, paragraph (1), Article 6-3, and Article 23, paragraphs (1), (2), and (4) of the Supplementary Provisions, and paragraphs (2) and (5) through (15) of the Supplementary Provisions of the Tokyo Metropolitan Tax Act April 1, 2016

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、附則第一項第二号に定める日以後に開始する事業年度に係る法人

の事業税について適用し、同日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to establishment taxes of corporations shall apply to establishment taxes of corporations for business years beginning on or after the date specified in paragraph (1) item (ii) of the Supplementary Provisions, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning before that date.
- 3 新条例の規定中地方消費税に関する部分は、附則第一項第一号に定める日以後に事業者(地方税法(昭和二十五年法律第二百二十六号。以下「法」という。)第七十二条の七十七第一号に規定する事業者をいう。以下この項において同じ。)が行う課税資産の譲渡等(消費税法(昭和六十三年法律第百八号)第二条第一項第九号に規定する課税資産の譲渡等のうち、所得税法等の一部を改正する法律(平成二十七年法律第九号。以下「所得税法等改正法」という。)第四条の規定による改正後の消費税法(以下この項において「新消費税法」という。)第二条第一項第八号の二に規定する特定資産の譲渡等以外のものをいう。)及び特定課税仕入れ(新消費税法第五条第一項に規定する特定課税仕入れをいう。)に係る地方消費税について適用し、同日前に事業者が行った課税資産の譲渡等(消費税法第二条第一項第九号に規定する課税資産の譲渡等をいう。)に係る地方消費税については、なお従前の例による。
- (3) The part of the provisions of the New Ordinance concerning the local consumption tax shall apply to the local consumption tax on the transfer, etc. of taxable assets (meaning a transfer, etc. of taxable assets prescribed in Article 2(1)(ix) of the Consumption Tax Act other than a transfer, etc. of specified assets prescribed in Article 2, paragraph (1), item (viii)(ii) of the Consumption Tax Act (Act No.108 of 1988) as revised (hereinafter in this paragraph referred to as the "New Consumption Tax Act") pursuant to Article 4 of the Act to Partial Amendment of the Income Tax Act, etc. (Act No. 9 of 2015. Hereinafter referred to as the "Income Tax Act, etc. Revision Act")) and specified taxable purchases (meaning specified taxable purchases as prescribed in Article 5, paragraph (1) of the new Consumption Tax Act) made by a business operator on and after the date specified in paragraph (1), item (i) of the Supplementary Provisions (this means a business operator prescribed in Article 72-77, paragraph (i) of the Local Tax Act. (Act No. 226 of 1950. Hereinafter referred to as the "Act") The same shall apply hereinafter in this paragraph), and the provisions then in force shall remain applicable to the local consumption tax on the transfer, etc. of taxable assets made by a business operator before the said date.
- 4 新条例附則第五条の二の八の規定は、この条例の施行の日以後の法附則第十一条第七項に規定する不動産の取得に対して課すべき不動産取得税について適用する。
- (4) The provision of Article 5-2-8 of the Supplementary Provisions of the New Ordinance shall

apply to the real estate acquisition tax to be imposed on the acquisition of real estate prescribed in Article 11, paragraph (7) of the Supplementary Provisions of the Act after the date of enforcement of this Ordinance.

- 5 別段の定めがあるものを除き、附則第一項第二号に定める日前に課した、又は課すべきであったこの条例による改正前の東京都都税条例(以下「旧条例」という。)附則第六条の三に規定する喫煙用の紙巻たばこ(以下「紙巻たばこ三級品」という。)に係る都たばこ税については、なお従前の例による。

(5) Except as otherwise provided, with respect to the prefectural tobacco tax on cigarettes for smoking prescribed in Article 6-3 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance"), which has been imposed or should have been imposed before the date prescribed in paragraph (1) item (ii) of the Supplementary Provisions (hereinafter referred to as "third-grade cigarettes"), the provisions then in force shall remain applicable.

- 6 次の各号に掲げる期間内に、東京都都税条例第四十八条の十第一項に規定する売渡し又は同条第二項に規定する売渡し若しくは消費等が行われる紙巻たばこ三級品に係る都たばこ税の税率は、東京都都税条例第四十八条の十三の規定にかかわらず、当該各号に定める税率とする。

(6) The tax rate of the prefectural tobacco tax on third-grade cigarettes for which the sale prescribed in Article 48-10, paragraph (1) of the Tokyo Metropolitan Tax Ordinance or the sale or consumption, etc. prescribed in paragraph (2) of the same Article takes place within the periods listed in the following items shall be the tax rate specified in each such item notwithstanding the provisions of Article 48-13 of the Tokyo Metropolitan Tax Ordinance.

一 平成二十八年四月一日から平成二十九年三月三十一日まで 千本につき四百八十一円

(i) From April 1, 2016 to March 31, 2017: 481 yen per 1,000 tobaccos

二 平成二十九年四月一日から平成三十年三月三十一日まで 千本につき五百五十一円

(ii) From April 1, 2017 to March 31, 2018: 551 yen per 1,000 tobaccos

三 平成三十年四月一日から平成三十一年九月三十日まで 千本につき六百五十六円

(ii) From April 1, 2018 to March 31, 2019: 165 yen per 1,000 tobaccos

(平三〇条例七七・一部改正)

(Partial Amendment of Ordinance No.77 of 2018)

- 7 平成二十八年四月一日前に旧条例第四十八条の十第一項に規定する売渡し又は同条第二項に規定する売渡し若しくは消費等(地方税法等の一部を改正する法律(平成二十七年法律第二号。以下「平成二十七年改正法」という。))による改正前の法第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。)が行われた紙巻たばこ三級品を同日に販売のため所持する卸売販売業者等(新条例第四十八条の十第一項に規定する卸売

販売業者等をいう。以下同じ。)又は小売販売業者(新条例第四十八条の十第一項に規定する小売販売業者をいう。以下同じ。)がある場合において、これらの者が所得税法等改正法附則第五十二条第一項の規定により製造たばこの製造者として当該紙巻たばこ三級品を同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該紙巻たばこ三級品を同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる紙巻たばこ三級品の本数とし、当該都たばこ税の税率は、千本につき七十円とする。

(7) In the case where there is a wholesale distributor, etc. or retail distributor who possesses for sale on the same date third-grade cigarettes for which the sale prescribed in Article 48-10, paragraph (1) of the former Ordinance or the sale or consumption, etc. (excluding sales prescribed in Article 74-6, paragraph (1), items (i) and (ii) of the Act prior to the revision by the Partial Amendment of the Local Tax Act, etc.(Act No. 2 of 2015. Hereinafter referred to as the "Act on the Revision of the Act of 2015")) prescribed in paragraph (2) of the same Article took place before April 1, 2016, when these persons are deemed, pursuant to Article 52 paragraph (1) of the Supplementary Provisions of the Act for Revision of the Income Tax Act, etc., to have transferred the said third-grade cigarettes as manufacturers of tobacco from their manufacturing places on the same day and to be subject to the imposition of tobacco tax pursuant to the provisions of the same paragraph, the metropolitan tobacco tax shall be imposed on them as wholesale dealers, etc., (Wholesale distributor, etc. as prescribed in Article 48-10, paragraph (1) of the New Ordinance. Hereinafter the same shall apply) deeming that they have sold the said third-grade cigarettes as wholesale dealers, etc., to retailers (meaning a retail seller prescribed in Article 48-10, Paragraph (1) of the New Ordinance. Hereinafter the same shall apply) on the same day. In this case, the standard prefectural tobacco tax shall not be imposed. In this case, the tax base of the prefectural tobacco tax shall be the number of the third-grade cigarettes deemed to have been sold, and the tax rate of said prefectural tobacco tax shall be 70 yen per 1,000 tobaccos.

8 前項に規定する者は、平成二十七年改正法附則第十二条第三項に規定する貯蔵場所又は小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を平成二十八年五月二日までに知事に提出し、同年九月三十日までに、当該申告書に記載した第二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。

(8) The person prescribed in the preceding paragraph stating the following matters for each place of storage or place of business of a retail seller prescribed in Article 12, paragraph (3) of the Supplementary Provisions of the Act for the Revision of the Act of 2015, to the Governor by May 2, 2008, and shall pay the amount equivalent to the amount of metropolitan prefectural tobacco tax listed in item (ii) in the said written report by September 30 of the same year by a

written payment.

一 所持する紙巻たばこ三級品の本数及び当該紙巻たばこ三級品の本数のうち都たばこ税の課税標準となるものの本数

(i) The number of cigarettes of the third-grade cigarettes in his possession and the number of cigarettes of the third-grade cigarettes that are subject to the tax base of the prefectural tobacco tax

二 前号の課税標準となる紙巻たばこ三級品の本数により算定した前項の規定による都たばこ税額

(ii) The amount of prefectural tobacco tax under the preceding paragraph calculated based on the number of third-grade cigarettes as the tax base set forth in the preceding item

三 その他参考となるべき事項

(iii) Other matters that should be of reference.

- 9 附則第七項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、新条例の規定中都たばこ税に関する部分(新条例第四十八条の十二、第四十八条の十三及び第四十八条の十四の二の規定を除く。)を適用する。この場合において、新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例及び東京都都税条例の一部を改正する条例の一部を改正する条例(平成二十七年東京都条例第百号。以下この項において「平成二十七年改正条例」という。)附則第八項」と、「その提出期限」とあるのは「平成二十七年改正条例附則第八項の納期限」と、同項第二号中「法第七十四条の十二第二項」とあるのは「平成二十七年改正条例附則第八項の納期限後に提出した地方税法等の一部を改正する法律(平成二十七年法律第二号)附則第十二条第七項の規定により読み替えて適用される同法による改正後の法第七十四条の十二第二項」と、「当該修正申告書又は申告書を」とあるのは「当該」と、「その期間の末日」とあるのは「その日」と、新条例第四十八条の十四の三中「前条各項」とあるのは「平成二十七年改正条例附則第八項」と、「これらの項」とあるのは「同項」と読み替えるものとする。

- (9) In the case where the metropolitan tobacco tax is imposed pursuant to the provisions of paragraph (7) of the Supplementary Provisions, in addition to what is provided for in the preceding two paragraphs, the part of the provisions of the New Ordinance concerning the prefectural tobacco tax shall apply. In this case, the term "Article 48-14-2 paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the new Ordinance shall be deemed to be replaced with "Ordinance Partially Revising the Tokyo Metropolitan Tax Ordinance and the Ordinance Partially Revising the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Ordinance No. 100 of 2015. Hereinafter in this paragraph referred to as the "Revised Ordinance of 2015"). paragraph (8) of the Supplementary Provisions" and "the due date of submission thereof" shall be read as "the due date of payment under paragraph 8 of the Supplementary Provisions of the

Ordinance Amending the Ordinance of 1952", In item (ii) of the said paragraph, the term "Article 74-12, paragraph (2) of the Act" shall be deemed to be replaced with "Article 74-12, paragraph (2) of the Act as amended by the said Act as applied by replacing the term pursuant to the provision of Article 12, paragraph (7) of the Supplementary Provisions of the Act to Amend the Local Tax Act, etc. (Act No. 2 of 2007) which was submitted after the due date of payment under paragraph (8) of the Supplementary Provisions of the Ordinance for the 2015 Amendment", and the term "the said amended return or return" shall be deemed to be replaced with "the said" and the term "the date". the said amended return or return form" shall be deemed to be replaced with "the said", "the last day of the period" shall be deemed to be replaced with "the said date", "each paragraph of the preceding Article" in Article 48-14-3 of the New Ordinance shall be deemed to be replaced with "paragraph (8) of the Supplementary Provisions of the Revised Ordinance of 2015" and "these paragraphs" with "said paragraph".

- 10 平成二十九年四月一日前に新条例第四十八条の十第一項に規定する売渡し又は同条第二項に規定する売渡し若しくは消費等(平成二十七年改正法による改正後の法第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。以下同じ。)が行われた紙巻たばこ三級品を同日に販売のため所持する卸売販売業者等又は小売販売業者がある場合において、これらの者が所得税法等改正法附則第五十二条第八項の規定により製造たばこの製造者として当該紙巻たばこ三級品を同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該紙巻たばこ三級品を同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる紙巻たばこ三級品の本数とし、当該都たばこ税の税率は、千本につき七十円とする。

- (10) In the case where there is a wholesale dealer, etc. or retail seller who possesses for sale on the same date third-grade cigarettes for which the sale prescribed in Article 48-10, Paragraph (1) of the New Ordinance or the sale or consumption, etc. (excluding sales prescribed in Article 74-6, paragraph (1), items (i) and (ii) of the Act as revised by the Revised Act of 2007) The same shall apply hereinafter) prescribed in Paragraph (2) of the same Article took place before April 1, 2017, (2) When these persons are deemed, pursuant to Article 52 paragraph (8) of the Supplementary Provisions of the Act for Revision of the Income Tax Act, etc., to have transferred the said third-grade cigarettes as manufacturers of tobacco from their manufacturing places on the same day and to be subject to the imposition of tobacco tax pursuant to the provisions of the said paragraph, the prefectural tobacco tax shall be imposed on these persons as wholesale distributors, etc., deeming that they have sold the said third-grade cigarettes as wholesale distributors to retailers on the same day. In this case, the standard prefectural tobacco tax shall not be imposed. In this case, the tax base of the prefectural tobacco tax shall be the

number of the third-grade cigarettes deemed to have been sold, and the tax rate of said prefectural tobacco tax shall be 70 yen per thousand cigarettes.

- 11 附則第八項及び第九項の規定は、前項の規定により都たばこ税を課する場合について準用する。この場合において、附則第八項中「前項に」とあるのは「附則第十項に」と、「附則第十二条第三項」とあるのは「附則第十二条第九項」と、「平成二十八年五月二日」とあるのは「平成二十九年五月一日」と、「同年九月三十日」とあるのは「同年十月二日」と、同項第二号中「前項」とあるのは「附則第十項」と、附則第九項中「附則第七項」とあるのは「附則第十項」と、「前二項」とあるのは「同項及び前項」と、「附則第八項」とあるのは「附則第十一項において準用する附則第八項」と、「附則第十二条第七項」とあるのは「附則第十二条第十項において準用する同条第七項」と読み替えるものとする。

- (11) The provisions of paragraphs (8) and (9) of the Supplementary Provisions shall apply mutatis mutandis to the imposition of prefectural tobacco tax pursuant to the preceding paragraph. In this case, the term "in the preceding paragraph" in paragraph (8) of the Supplementary Provisions shall be deemed to be replaced with "in paragraph (10) of the Supplementary Provisions", the term "Article 12, paragraph (3) of the Supplementary Provisions" with "Article 12, paragraph (9) of the Supplementary Provisions", and the term "May 2, 2016" with "May 1, 2017". The term "September 30 of the same year" shall be deemed to be replaced with "October 2 of the same year," the term "preceding paragraph" in item (ii) of the same paragraph shall be deemed to be replaced with "paragraph (10) of the Supplementary Provisions," the term "paragraph (7) of the Supplementary Provisions" in paragraph (9) of the Supplementary Provisions shall be deemed to be replaced with "paragraph (10) of the Supplementary Provisions," the terms "the preceding two paragraphs" and "the preceding paragraph" in the same paragraph and "paragraph (8) of the Supplementary Provisions" shall be deemed to be replaced with "paragraph (8) of the Supplementary Provisions as applied mutatis mutandis under paragraph (11) of the Supplementary Provisions" and "Article 12 paragraph (7) of the Supplementary Provisions" shall be deemed to be replaced with "paragraph (7) of the same Article as applied mutatis mutandis under Article 12 paragraph (10) of the Supplementary Provisions."

- 12 平成三十年四月一日前に新条例第四十八条の十第一項に規定する売渡し又は同条第二項に規定する売渡し若しくは消費等が行われた紙巻たばこ三級品を同日に販売のため所持する卸売販売業者等又は小売販売業者がある場合において、これらの者が所得税法等改正法附則第五十二条第十項の規定により製造たばこの製造者として当該紙巻たばこ三級品を同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該紙巻たばこ三級品を同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる紙

巻たばこ三級品の本数とし、当該都たばこ税の税率は、千本につき百五円とする。

(12) In the case where there is a wholesale distributor, etc. or retail distributor who possesses for sale on the same date third-grade cigarettes for which the sale prescribed in Article 48-10, Paragraph (1) of the New Ordinance or the sale or consumption, etc. prescribed in Paragraph (2) of the same Article took place before April 1, 2018, when these persons are deemed, pursuant to Article 52 paragraph (10) of the Supplementary Provisions of the Act for Revision of the Income Tax Act, etc., to have transferred the said third-grade cigarettes as manufacturers of tobacco from their manufacturing plants on the same date and to be subject to the imposition of tobacco tax pursuant to the same paragraph, prefectural tobacco tax shall be imposed by deeming that these persons have sold the said third-grade cigarettes as wholesale dealers, etc. to retail sellers on the same date. In this case, the tax base of the prefectural tobacco tax shall be the number of the third-grade cigarettes deemed to have been sold, and the tax rate of such prefectural tobacco tax be 105 yen per 1,000 tobaccos.

13 附則第八項及び第九項の規定は、前項の規定により都たばこ税を課する場合について準用する。この場合において、附則第八項中「前項に」とあるのは「附則第十二項に」と、「附則第十二条第三項」とあるのは「附則第十二条第十一項」と、「平成二十八年五月二日」とあるのは「平成三十年五月一日」と、「同年九月三十日」とあるのは「同年十月一日」と、同項第二号中「前項」とあるのは「附則第十二項」と、附則第九項中「附則第七項」とあるのは「附則第十二項」と、「前二項」とあるのは「同項及び前項」と、「附則第八項」とあるのは「附則第十三項において準用する附則第八項」と、「附則第十二条第七項」とあるのは「附則第十二条第十二項において準用する同条第七項」と読み替えるものとする。

(13) The provisions of paragraphs (8) and (9) of the Supplementary Provisions shall apply mutatis mutandis to the imposition of prefectural tobacco tax pursuant to the preceding paragraph. In this case, the term "in the preceding paragraph" in paragraph (8) of the Supplementary Provisions shall be deemed to be replaced with "in paragraph (12) of the Supplementary Provisions", the term "Article 12, paragraph (3) of the Supplementary Provisions" with "Article 12, paragraph (11) of the Supplementary Provisions", and the term "May 2, 2016" with "May 1, 2018", The term "September 30 of the same year" shall be deemed to be replaced with "October 1 of the same year," the term "preceding paragraph" in item (ii) of the same paragraph shall be deemed to be replaced with "paragraph (12) of the Supplementary Provisions," the term "paragraph (7) of the Supplementary Provisions" in paragraph (12) of the Supplementary Provisions shall be deemed to be replaced with "paragraph (12) of the Supplementary Provisions," the terms "the preceding two paragraphs" and "the preceding paragraph" in the same paragraph and "paragraph (8) of the Supplementary Provisions" shall be deemed to be replaced with "paragraph (13) of the Supplementary Provisions as applied mutatis mutandis under paragraph (8) of the Supplementary

Provisions" and "Article 12 paragraph (7) of the Supplementary Provisions" shall be deemed to be replaced with "paragraph (7) of the same Article as applied mutatis mutandis under Article 12 paragraph (12) of the Supplementary Provisions.

- 14 平成三十一年十月一日前に東京都都税条例第四十八条の十第一項に規定する売渡し又は同条第二項に規定する売渡し若しくは消費等が行われた紙巻たばこ三級品を同日に販売のため所持する卸売販売業者等又は小売販売業者がある場合において、これらの者が所得税法等改正法附則第五十二条第十二項の規定により製造たばこの製造者として当該紙巻たばこ三級品を同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該紙巻たばこ三級品を同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる紙巻たばこ三級品の本数とし、当該都たばこ税の税率は、千本につき二百七十四円とする。

- (14) In the case where there is a wholesale distributor, etc. or retail distributor who possesses for sale on the same date third-grade cigarettes for which the sale prescribed in Article 48-10, Paragraph (1) of the New Ordinance or the sale or consumption, etc. prescribed in Paragraph (2) of the same Article took place before October 1, 2019, when these persons are deemed, pursuant to Article 52 paragraph (12) of the Supplementary Provisions of the Act for Revision of the Income Tax Act, etc., to have transferred the said third-grade cigarettes as manufacturers of tobacco from their manufacturing plants on the same date and to be subject to the imposition of tobacco tax pursuant to the same paragraph, prefectural tobacco tax shall be imposed by deeming that these persons have sold the said third-grade cigarettes as wholesale dealers, etc. to retail sellers on the same date. In this case, the tax base of the prefectural tobacco tax shall be the number of the third-grade cigarettes deemed to have been sold, and the tax rate of such prefectural tobacco tax be 274 yen per 1,000 tobaccos.

(平三〇条例七七・一部改正)

(Partial amendment of Ordinance No.77 of 2018)

- 15 附則第八項及び第九項の規定は、前項の規定により都たばこ税を課する場合について準用する。この場合において、附則第八項中「前項に」とあるのは「附則第十四項に」と、「附則第十二条第三項」とあるのは「附則第十二条第十三項」と、「平成二十八年五月二日」とあるのは「平成三十一年十月三十一日」と、「同年九月三十日」とあるのは「平成三十二年三月三十一日」と、同項第二号中「前項」とあるのは「附則第十四項」と、附則第九項中「附則第七項」とあるのは「附則第十四項」と、「前二項」とあるのは「同項及び前項」と、「附則第八項」とあるのは「附則第十五項において準用する附則第八項」と、「附則第十二条第七項」とあるのは「附則第十二条第十四項において準用する同条第七項」と読み替えるものとする。

(15) The provisions of paragraphs (8) and (9) of the Supplementary Provisions shall apply mutatis mutandis to the imposition of prefectural tobacco tax pursuant to the preceding paragraph. In this case, the term "in the preceding paragraph" in paragraph (8) of the Supplementary Provisions shall be deemed to be replaced with "in paragraph (14) of the Supplementary Provisions", the term "Article 12, paragraph (3) of the Supplementary Provisions" with "Article 12, paragraph (13) of the Supplementary Provisions", and the term "May 2, 2016" with "October 31, 2019", The term "September 30 of the same year" shall be deemed to be replaced with "March 31 of 2020," the term "preceding paragraph" in item (ii) of the same paragraph shall be deemed to be replaced with "paragraph (14) of the Supplementary Provisions," the term "paragraph (7) of the Supplementary Provisions" in paragraph (14) of the Supplementary Provisions shall be deemed to be replaced with "paragraph (12) of the Supplementary Provisions," the terms "the preceding two paragraphs" and "the preceding paragraph" in the same paragraph and "paragraph (8) of the Supplementary Provisions" shall be deemed to be replaced with "paragraph (15) of the Supplementary Provisions as applied mutatis mutandis under paragraph (8) of the Supplementary Provisions" and "Article 12 paragraph (7) of the Supplementary Provisions" shall be deemed to be replaced with "paragraph (7) of the same Article as applied mutatis mutandis under Article 12 paragraph (14) of the Supplementary Provisions

(平三〇条例七七・一部改正)

(Partial Amendment of Ordinance 77 of 2018)

16 新条例附則第十四条第五号の規定は、平成二十七年四月一日以後に取得された法附則第十五条第十八項に規定する家屋及び償却資産に対して課すべき平成二十八年度以後の年度分の固定資産税について適用する。

(16) The provisions of Article 14, item (v) of the Supplementary Provisions of the New Ordinance shall apply to the fixed property tax to be imposed on houses and depreciable assets prescribed in Article 15, paragraph (18) of the Supplementary Provisions of the Act that are acquired on or after April 1, 2015 for FY 2016 and thereafter.

17 新条例附則第十四条第五号の規定は、平成二十七年四月一日以後に取得された法附則第十五条第十八項に規定する家屋に対して課すべき平成二十八年度以後の年度分の都市計画税について適用する。

(17) The provision of Article 14, item (v) of the Supplementary Provisions of the New Ordinance shall apply to the city planning tax for the FY 2016 and subsequent fiscal years to be imposed on the houses prescribed in Article 15, paragraph (18) of the Supplementary Provisions of the Act which are acquired on or after April 1, 2015.

18 新条例附則第十四条第九号の規定は、平成二十七年四月一日以後に新築された法附則第十五条の八第四項に規定するサービス付き高齢者向け住宅である貸家住宅に対して課すべき平成二十八年度以後の年度分の固定資産税について適用する。

18 The provisions of Article 14, item (ix) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax to be imposed for the FY 2016 and subsequent fiscal years on newly constructed rental residences that are residences for elderly persons with services prescribed in Article 15-8, paragraph (4) of the Supplementary Provisions of the Act, which were constructed on or after April 1, 2015

附 則(平成二八年条例第一八号)

Supplementary Provisions (Ordinance No.18 of 2016)

(施行期日)

(Date of enforcement)

1 この条例は、平成二十八年四月一日(以下「施行日」という。)から施行する。ただし、第五条、第十一条、第二十四条の十一、第二十五条第一項第二号、第三十条第二号、第三十一条第三項、第三十三条第一項及び第二項並びに附則第二十三条第二項及び第三項の改正規定は、平成二十九年四月一日から施行する。

(1) This Ordinance shall come into effect as from April 1, 2016 (hereinafter referred to as the "effective date"). However, the revised provisions of Article 5, Article 11, Article 24-11, Article 25, paragraph (1), item (ii), Article 30, item (ii), Article 31, paragraph (3), Article 33, paragraphs (1) and (2), and Article 23, paragraphs (2) and (3) of the Supplementary Provisions shall come into effect on April 1, 2017.

(経過措置)

(Transitional measures)

2 平成二十九年四月一日前にこの条例による改正前の東京都都税条例(以下「旧条例」という。)第五条第一項の規定により市町村が受理した書類及び収納した都税については、なお従前の例による。

(2) With regard to the documents received by the municipality and the metropolitan tax collected pursuant to Article 5, paragraph (1) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") before April 1, 2017, the provisions then in force shall remain applicable.

3 この条例による改正後の東京都都税条例(以下「新条例」という。)第二十三条の二、第二十三条の三及び第二十三条の六(地方税法等の一部を改正する法律(平成二十七年法律第二号。以下「平成二十七年改正法」という。))第二条の規定による改正後の地方税法(昭和二十五年法律第二百二十六号。以下この項、次項及び第五項において「新法」という。))第十五条第一項又は第二項の規定による徴収の猶予に係る部分に限る。)の規定は、施行日以後に申請される新法第十五条第一項又は第二項の規定による徴収の猶予について適用し、施行日前に申請された平成二十七年改正法第二条の規定による改正前の地方税法(次項において「旧法」という。))第十五条第一項又は第二項の規定による徴収の猶予については、なお従前の例による。

(3) The provisions of Articles 23-2, 23-3, and 23-6 (limited to the part pertaining to the grace of collection under Article 15, paragraph (1) or (2) of the Local Tax Act after the revision (Act No. 226 of 1950. Hereinafter referred to as the "New Act" in this paragraph, the next paragraph and paragraph (5) pursuant to the provision of Article 2 of the Act for Partial Amendment of the Local Tax Act, etc.) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (Act No. 226 of 1950. Hereinafter referred to as the "New Act" in this paragraph, the next paragraph and paragraph (5)) shall apply to the grace of collection under Article 15, paragraph (1) or (2) of the New Act applied for on and after the effective date, and the provisions then in force shall remain applicable to the grace of collection under Article 15, paragraph (1) or (2) of the Local Tax Act before the revision under Article 2 of the revised Act in 2015 (referred to in the following paragraph as the "Old Act"), which is applied for before the effective date.

4 新条例第二十三条の四及び第二十三条の六(新法第十五条の五第一項の規定による換価の猶予に係る部分に限る。)の規定は、施行日以後にされる同項の規定による換価の猶予について適用し、施行日前にされた旧法第十五条の五第一項の規定による換価の猶予については、なお従前の例による。

(4) The provisions of Article 23-4 and Article 23-6 (limited to the part pertaining to the grace of realization under Article 15-5, paragraph (1) of the New Act) of the New Ordinance shall apply to the grace of realization under the provisions of said paragraph which is made on and after the effective date, and the provisions then in force shall remain applicable to the grace of realization under the provisions of Article 15-5, paragraph (1) of the Old Act which was made prior to the effective date.

5 新条例第二十三条の五及び第二十三条の六(新法第十五条の六第一項の規定による換価の猶予に係る部分に限る。)の規定は、施行日以後に同項に規定する納期限が到来する徴収金について適用する。

(5) The provisions of Article 23-5 and Article 23-6 (limited to the portion pertaining to the grace of realization under Article 15-6, paragraph (1) of the New Act) of the New Ordinance shall apply to the collection fees that become due and payable as prescribed in the same paragraph on and after the effective date.

6 旧条例附則第十五条の二の規定は、平成二十七年度分の固定資産税については、なおその効力を有する。

(6) The provision of Article 15-2 of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed assets tax for the FY 2015.

7 旧条例附則第二十条及び附則第二十条の二の規定は、平成二十七年度分の都市計画税については、なおその効力を有する。

(7) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city

planning tax for the FY 2007.

- 8 新条例の規定中法人の事業税に関する部分は、平成二十九年四月一日以後に開始する事業年度に係る法人の事業税について適用し、同日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

(8) The part of the provisions of the New Ordinance concerning establishment taxes of corporations shall apply to establishment taxes of corporations for business years beginning on or after April 1, 2017, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning prior to the said date.

附 則(平成二八年条例第七九号)

Supplementary Provisions (Ordinance No.79 of 2016)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十八年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2016.

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、この条例の施行の日(以下「施行日」という。)以後に開始する事業年度に係る法人の事業税について適用し、施行日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to establishment taxes of corporations shall apply to establishment taxes of corporations for business years beginning on or after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning before the effective date.

- 3 新条例の規定中自動車税に関する部分は、平成二十八年度以後の年度分の自動車税について適用し、平成二十七年度分までの自動車税については、なお従前の例による。

(3) The part of the provisions of the new ordinance concerning the automobile tax shall apply to the motor vehicle tax for FY 2016 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2015.

- 4 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(4) The part of the New Ordinance concerning the motor vehicle tax acquisition tax shall apply to the motor vehicle tax acquisition tax to be imposed on the acquisition of automobiles on and

after the effective date, and the provisions then in force shall remain applicable to the motor vehicle tax acquisition tax to be imposed on the acquisition of automobiles before the effective date.

- 5 新条例の規定中固定資産税及び都市計画税に関する部分は、平成二十八年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十七年度分までの固定資産税及び都市計画税については、なお従前の例による。

(5) The part of the new ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for the FY 2016 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for the FY 2015 and prior.

附 則(平成二八年条例第八二号)抄

Supplementary Provisions (Ordinance No.82 of 2016) Extract

(施行期日)

(Date of enforcement)

- 1 この条例は、令和元年十月一日から施行する。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。

(1) This ordinance shall come into effect as from October 1, 2019. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 附則第十四条の改正規定、附則第八項及び第九項の規定 公布の日

(i) The provisions revising Article 14 of the Supplementary Provisions and the provisions of paragraphs (8) and (9) of the Supplementary Provisions: the day of promulgation

二 第十八条第二項の改正規定、同条中第三項を第四項とし、第二項の次に一項を加える改正規定、附則第三条の二第三項の改正規定及び附則第六項の規定 平成二十九年一月一日

(ii) The provisions revising Article 18, paragraph (2), the provision revising paragraph (3) as paragraph (4) and adding a paragraph after paragraph (2) in the same Article, the provision revising Article 3-2, paragraph (3) of the Supplementary Provisions, and the provision of paragraph (6) of the Supplementary Provisions: January 1, 2017

三 附則第七条の改正規定及び附則第四項の規定 平成二十九年四月一日

(iii) The provisions revising Article 7 of the Supplementary Provisions and the provisions of paragraph (4) of the Supplementary Provisions: April 1, 2017

(平二九条例一五・令元条例四・一部改正)

(Partial amendment of Ordinance No.15 of 2017, Ordinance No.4 of 2019)

(東京都都税条例の一部改正に伴う経過措置)

(Transitional measures due to partial revision of the Tokyo Metropolitan Tax Ordinance)

- 2 この条例の施行の日(以下「施行日」という。)前の自動車の取得に対して課する自動

車取得税については、なお従前の例による。

- (2) With regard to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles prior to the effective date of this Ordinance (hereinafter referred to as the "Effective Date"), the provisions then in force shall remain applicable.

- 3 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車税の環境性能割に関する部分は、施行日以後に取得された自動車に対して課する自動車税の環境性能割について適用する。

- (3) The portion of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relate to the motor vehicle tax (environmental excite) shall apply to the motor vehicle tax (environmental excite) s imposed on automobiles acquired on and after the effective date.

- 4 新条例附則第七条の規定は、平成二十九年以後の年度分の自動車税について適用し、平成二十八年度分までの自動車税については、なお従前の例による。

- (4) The provisions of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax for FY 2017 and onward, and the provisions then in force shall remain applicable to the motor vehicle tax for FY 2016 and onward.

(平二九条例一五・追加)

(Addition of Ordinance No.15 of 2017)

- 5 新条例の規定中自動車税の種別割に関する部分は、平成三十一年度分の施行日以後に納税義務が発生した者に課すべき自動車税の種別割及び令和二年度以後の年度分の自動車税の種別割について適用し、平成三十一年度分までの同日前に納税義務が発生した者に課する自動車税については、なお従前の例による。

- (5) The part of the provisions of the New Ordinance concerning the motor vehicle tax (category base) shall apply to the motor vehicle tax (category base) to be imposed on those whose tax liability accrued on and after the effective date for FY 2019 and the motor vehicle tax (category base) for FY 2020 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax to be imposed on those whose tax liability accrued before the effective date up to FY 2019, the provisions then in force shall remain applicable.

(平二九条例一五・旧第四項繰下・一部改正、令元条例四・一部改正)

(Partial amendment of Ordinance No. 15 of 2017, former paragraph (4) carried forward and partial revised, Partial amendment of Ordinance No. 4 of 2019)

- 6 新条例第十八条第三項の規定は、平成二十九年一月一日以後に納期限が到来する法人の事業税及び法人の都民税について適用する。

- (6) The provisions of Article 18, paragraph (3) of the New Ordinance shall apply to establishment tax and metropolitan inhabitant tax of corporations whose due date of payment falls on or after January 1, 2017.

(平二九条例一五・旧第五項繰下)

(Ordinance No. 15 of 2017, former paragraph (5) carried forward)

- 7 新条例の規定中法人の都民税に関する部分(新条例第十八条第三項の規定を除く。)
は、施行日以後に開始する事業年度分及び連結事業年度分の法人の都民税について適用
し、施行日前に開始した事業年度分及び連結事業年度分に係る法人の都民税について
は、なお従前の例による。

- 7 The part of the new ordinance concerning the metropolitan inhabitant tax of corporations
(excluding the provisions of Article 18, paragraph (3) of the New Ordinance) shall apply to the
metropolitan inhabitant tax of corporations for the fiscal years and consolidated fiscal years
beginning on or after the effective date, and the provisions then in force shall remain applicable
to the metropolitan inhabitant tax of corporations for the fiscal years and consolidated fiscal
years beginning before the effective date.

(平二九条例一五・旧第六項繰下)

(Ordinance No. 15 of 2017, former paragraph (6) carried forward)

- 8 新条例附則第十四条第六号の規定は、平成二十八年四月一日以後に取得された地方税
法(昭和二十五年法律第二百二十六号。以下「法」という。)附則第十五条第三十三項第
一号に規定する特定再生可能エネルギー発電設備に対して課すべき平成二十九年度以後
の年度分の固定資産税について適用する。

- (8) The provision of Article 14, item (vi) of the Supplementary Provisions of the New Ordinance
shall apply to the fixed assets tax to be imposed on the specified renewable energy power
generation facilities prescribed in Article 15, paragraph (33), item (i) of the Supplementary
Provisions of the Local Tax Act (Act No. 226 of 1950. Hereinafter referred to as the "Act")
acquired on or after April 1, 2016 for FY 2017 and subsequent fiscal years.

(平二九条例一五・旧第七項繰下)

(Ordinance No. 15 of 2017, former paragraph (7) carried forward)

- 9 新条例附則第十四条第七号の規定は、平成二十八年四月一日以後に取得された法附則
第十五条第三十三項第二号に規定する特定再生可能エネルギー発電設備に対して課すべ
き平成二十九年度以後の年度分の固定資産税について適用する。

- (9) The provision of Article 14, item (vii) of the Supplementary Provisions of the New Ordinance
shall apply to the fixed assets tax to be imposed on the specified renewable energy power
generation facilities prescribed in Article 15, paragraph (33), item (ii) of the Supplementary
Provisions of the Act, which are acquired on or after April 1, 2016, for FY 2017 and subsequent
fiscal years.

(平二九条例一五・旧第八項繰下)

(Ordinance No. 15 of 2017, former paragraph (8) carried forward)

- 10 施行日前に開始した事業年度に係る法人の事業税についてのこの条例による改正前の

東京都都税条例附則第二十三条及び第二十四条の規定の適用については、なお従前の例による。

- (10) With respect to the application of the provisions of Articles 23 and 24 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance to the establishment tax of corporations for business years beginning before the effective date, the provisions then in force shall remain applicable.

(平二九条例一五・旧第九項繰下)

(Ordinance No. 15 of 2017, former paragraph (9) carried forward)

(アメリカ合衆国軍隊の構成員等の所有する自動車に対する自動車税の賦課徴収の特例に関する条例の一部改正)

(Partial Amendment of Ordinance on Concerning Special Provisions for the Assessment and Collection of the Automobile Tax by Type on Automobiles Owned by Members of the United States Armed Forces)

- 11 アメリカ合衆国軍隊の構成員等の所有する自動車に対する自動車税の賦課徴収の特例に関する条例(昭和二十七年東京都条例第五十九号)の一部を次のように改正する。

- (11) Part of the Ordinance on Concerning Special Provisions for the Assessment and Collection of the Automobile Tax by Type on Automobiles Owned by Members of the United States Armed Forces (Ordinance of the Tokyo Metropolitan Government No. 59 of 1952) is revised as follows.

〔次のよう〕略

[as follows] omitted

(平二九条例一五・旧第十項繰下)

(Ordinance No. 15 of 2017, former paragraph (10) carried forward)

(国際連合の軍隊の構成員等の所有する自動車に対する自動車税の賦課徴収の特例に関する条例の一部改正)

(Partial Amendment of Ordinance on Concerning Special Provisions for the Assessment and Collection of the Automobile Tax by Type on Automobiles Owned by Members of the Armed Forces of the United Nations)

- 13 国際連合の軍隊の構成員等の所有する自動車に対する自動車税の賦課徴収の特例に関する条例(昭和二十九年東京都条例第九十一号)の一部を次のように改正する。

- (13) Part of the Ordinance on Concerning Special Provisions for the Assessment and Collection of the Automobile Tax by Type on Automobiles Owned by Members of the Armed Forces of the United Nations (Ordinance of the Tokyo Metropolitan Government No. 91 of 1954) is revised as follows.

〔次のよう〕略

[as follows] omitted

(平二九条例一五・旧第十二項繰下)

(Ordinance No. 15 of 2017, former paragraph (12) carried forward)

附 則(平成二九年条例第一五号)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十九年四月一日から施行する。ただし、第二条及び第三条の規定は、公布の日から施行する。

(1) This Ordinance shall come into effect as from April 1, 2017. However, the provisions of Articles 2 and 3 shall come into effect on the day of promulgation.

(経過措置)

(Transitional measures)

- 2 第一条の規定による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、平成二十八年度分の固定資産税については、なおその効力を有する。

(2) The provision of Article 15-2 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision pursuant to the provision of Article 1 shall remain in force with regard to the fixed assets tax for the FY 2016.

- 3 旧条例附則第二十条及び附則第二十条の二の規定は、平成二十八年度分の都市計画税については、なおその効力を有する。

(3) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the FY 2016.

附 則(平成二九年条例第三八号)

Supplementary Provisions (Ordinance No.38 of 2017)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成二十九年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2009.

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十八条第三項の規定は、平成二十九年一月一日以後に納期限が到来する法人の事業税及び法人の都民税に係る延滞金について適用する。

(2) The provisions of Article 18, paragraph (3) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to delinquency charges for enterprise tax and metropolitan inhabitant tax of corporations that become due and payable on or after January 1, 2017.

- 3 次項に定めるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分

は、平成二十九年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十八年度分までの固定資産税及び都市計画税については、なお従前の例による。

- (3) Except for what is provided for in the following paragraph, the part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for the FY 2017 and after, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for the FY 2016 and before.
- 4 新条例第二百二十四条の四第一項本文の規定は、平成二十八年四月一日以後に発生した同項第四号に規定する震災等により滅失し、又は損壊した家屋の敷地の用に供されていた土地に対して課すべき平成二十九年度以後の年度分の固定資産税について適用し、同日前に発生したこの条例による改正前の東京都都税条例(以下「旧条例」という。)第二百二十四条の四第一項第四号に規定する震災等により滅失し、又は損壊した家屋の敷地の用に供されていた土地に対して課する固定資産税については、なお従前の例による。
- (4) The provision of the main clause of Article 124-4, paragraph (1) of the New Ordinance shall apply to the fixed assets tax to be imposed for the FY 2017 and subsequent fiscal years on land used as the site of a house that was destroyed or damaged by an earthquake, etc. prescribed in item (iv) of the said paragraph, which occurred on or after April 1, 2016, the provisions then in force shall remain applicable to the fixed assets tax to be imposed on the land used as the site of houses lost or damaged by the earthquake, etc. as prescribed in Article 124-4, paragraph (1), item (iv) of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance")., which occurred before the said date.
- 5 旧条例附則第十四条第八号の規定は、この条例の施行の日(以下「施行日」という。)前に地方税法及び航空機燃料譲与税法の一部を改正する法律(平成二十九年法律第二号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号。次項において「旧法」という。)附則第十五条第三十六項に規定する管理協定が締結された協定倉庫に対して課する固定資産税及び都市計画税については、なおその効力を有する。
- (5) The provisions of Article 14, item (viii) of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed assets tax and city planning tax imposed on the agreed warehouses for which the management agreement stipulated in the Local Tax Act prior to the revision by Article 1 (Act No. 226 of 1950. referred to as the "Former Act" in the following paragraph), Article 15, paragraph (36) of the Supplementary Provisions of the Act to Amend the Local Tax Act and the Aviation Fuel Transfer Tax Act (Act No.2 of 2017) has been concluded before the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date").
- 6 旧条例附則第十四条第十号の規定は、施行日前に取得された旧法附則第十五条第四十項に規定する機器に対して課する固定資産税については、なおその効力を有する。
- (6) The provisions of Article 14, item (x) of the Supplementary Provisions of the Former Act shall

remain in force with regard to the fixed assets tax to be imposed on the equipment prescribed in Article 15, paragraph (40) of the Supplementary Provisions of the Former Act which was acquired prior to the effective date.

- 7 次項及び附則第九項に定めるものを除き、新条例の規定中自動車税に関する部分は、平成二十九年以後の年度分の自動車税について適用し、平成二十八年度分までの自動車税については、なお従前の例による。

(7) Except as provided in the following paragraph and paragraph (9) of the Supplementary Provisions, the part of the provisions of the New Ordinance concerning the motor vehicle tax shall apply to the motor vehicle tax for fiscal years after FY 2017, and the provisions then in force shall remain applicable to the motor vehicle tax for fiscal years up to and including FY 2016.

- 8 知事は、納付すべき自動車税(平成二十八年度以前の年度分のものに限る。)の額について不足額があることを東京都都税条例第六十九条各項に規定する納期限後に知った場合において、当該事実が生じた原因が当該不足額に係る自動車の所有者以外の者(以下この項及び次項において「第三者」という。)にあるときは、地方税法(附則第十一項において「法」という。)第十三条第一項の規定による告知をする前に、当該第三者(当該第三者と地方税法施行令の一部を改正する政令(平成二十九年政令第百十八号。附則第十一項において「平成二十九年改正令」という。)附則第七条第一項で定める特別の関係がある者を含む。以下この項及び次項において同じ。)に対し、当該不足額に係る自動車税の納付を申し出る機会を与えることができるものとし、当該申出の機会を与えられた第三者が当該申出をしたときは、当該第三者を賦課期日現在における当該不足額に係る自動車の所有者とみなして、自動車税に関する規定(同条例第七十二条から第七十三条までの規定を除く。)を適用する。

(8) In the event that the Governor has become aware of a deficiency in the amount of motor vehicle tax payable (limited to those for fiscal years prior to fiscal year 2016) after the due date as provided for in each paragraph of Article 69 of the Tokyo Metropolitan Tax Ordinance, and the cause of such fact is a person other than the owner of the automobile (hereinafter referred to as "Third Party" in this paragraph and the following paragraph) pertaining to such deficiency, the Governor may, before giving notice in accordance with Article 13, paragraph (1) of the Local Tax Act (referred to as the "Act" in paragraph (11) of the Supplementary Provisions), notify such third party (the said third party and the Cabinet Order for Partial Amendment of the Order for Enforcement of the Local Tax Act (Cabinet Order No. 118 of 2017; hereinafter referred to as the "2017 Amended Order" in paragraph (11) of the Supplementary Provisions) shall be deemed to be the same person. In paragraph (11) of the Supplementary Provisions, referred to as the "2009 Revision Order"); if the third party who has been given the opportunity to make such an offer makes such offer, the provisions concerning the motor vehicle tax (excluding the provisions of

Articles 72 through 73 of the same Ordinance) shall apply, deeming such third party to be the owner of the automobile pertaining to such deficient amount as of the date of levy.

9 前項の規定による申出をした第三者は、当該申出を撤回することができない。

(9) A third party who has made an offer pursuant to the preceding paragraph may not withdraw said offer.

10 次項及び附則第十二項に定めるものを除き、新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(10) Except as provided for in the following paragraph and paragraph (12) of the Supplementary Provisions, the part of the provisions of the New Ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles before the effective date

11 知事は、納付すべき自動車取得税(施行日前の自動車の取得に対するものに限る。)の額について不足額があることを東京都都税条例第百二条の四に規定する納期限後に知った場合において、当該事実が生じた原因が当該不足額に係る自動車の取得者以外の者(以下この項及び次項において「第三者」という。)にあるときは、法第百二十九条第四項の規定による通知をする前に、当該第三者(当該第三者と平成二十九年改正令附則第六条第一項で定める特別の関係がある者を含む。以下この項及び次項において同じ。)に対し、当該不足額に係る自動車取得税の納付を申し出る機会を与えることができるものとし、当該申出の機会を与えられた第三者が当該申出をしたときは、当該第三者を当該不足額に係る自動車について同条例第百二条の四に規定する申告書を提出すべき当該自動車の取得者とみなして、自動車取得税に関する規定を適用する。

(8) In the event that the Governor has become aware of a deficiency in the amount of motor vehicle tax payable (limited to those for the acquisition of motor vehicles prior to the effective date) after the due date as provided for in each paragraph of Article 102-4 of the Tokyo Metropolitan Tax Ordinance, and the cause of such fact is a person other than the owner of the automobile (hereinafter referred to as "Third Party" in this paragraph and the following paragraph) pertaining to such deficiency, the Governor may, if the third party who has been given the opportunity to make such an offer makes such offer, the provisions concerning the automobile acquisition tax shall be applied by deeming the person who has acquired the automobile to be the person who should submit the declaration prescribed in Article 102-4 of the same Ordinance.

12 前項の規定による申出をした第三者は、当該申出を撤回することができない。

(12) A third party who has made an offer pursuant to the preceding paragraph may not withdraw said offer.

附 則(平成二九年条例第四八号)

Supplementary Provisions (Ordinance No.48 of 2017)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成三十年四月一日(以下「施行日」という。)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。

(1) This Ordinance shall come into effect as from April 1, 2008 (hereinafter referred to as the "effective date"). However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 第四十一条の次に一条を加える改正規定、第二百二十一条の次に一条を加える改正規定、附則第十四条の改正規定及び次項から附則第四項までの規定 公布の日

(i) The provisions for revision adding an article following Article 41, the provisions for revision adding an article following Article 121, the provisions for revision of Article 14 of the Supplementary Provisions, and the provisions of the following paragraph to paragraph (4) of the Supplementary Provisions: the day of promulgation

二 第百三条の十九の改正規定 平成三十一年一月一日

(ii) The provisions revising Article 103-19: January 1, 1991

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十一条の二の規定は、附則第一項第一号に定める日以後の地方税法(昭和二十五年法律第二百二十六号。以下「法」という。)第七十三条の十四第十一項から第十三項までに規定する家屋の取得に対して課すべき不動産取得税について適用する。

(2) The provisions of Article 41-2 of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the real estate acquisition tax to be imposed on the acquisition of houses prescribed in Article 73-14, paragraphs (11) through (13) of the Local Tax Act (Act No. 226 of 1950. Hereinafter referred to as the "Act") after the date specified in paragraph (1), item (i) of the Supplementary Provisions.

- 3 新条例第二百二十一条の二の規定は、平成三十年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十九年度分までの固定資産税及び都市計画税については、なお従前の例による。

(3) The provisions of Article 121-2 of the New Ordinance shall apply to the fixed assets tax and city planning tax for FY 2018 and after, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for fiscal year 2017 and before.

- 4 新条例附則第十四条第九号の規定は、平成二十九年四月一日以後に法附則第十五条第四十四項に規定する政府の補助を受けた者が同項に規定する特定事業所内保育施設の用

に供する固定資産に対して課すべき平成三十年度以後の年度分の固定資産税及び都市計画税について適用する。

(4) The provision of Article 14, item (ix) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax and city planning tax for FY 2018 and subsequent fiscal years to be imposed on the fixed assets used for the Specified In-House Daycare Facilities provided in Article 15, paragraph (44) of the Supplementary Provisions of the Act by a person who has received government assistance provided in the same paragraph after April 1, 2017.

5 新条例の規定中自動車取得税に関する部分は、施行日以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(5) The part of the New Ordinance concerning the motor vehicle acquisition tax shall apply to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles on and after the effective date, and the provisions then in force shall remain applicable to the motor vehicle acquisition tax to be imposed on the acquisition of automobiles prior to the effective date.

附 則(平成三〇年条例第一五号)

Supplementary Provisions (Ordinance No.15 of 2018)

(施行期日)

(Date of enforcement)

1 この条例は、公布の日から施行する。

(1) This ordinance shall come into effect as of the date of promulgation.

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第百十八条第五項の規定は、平成三十年度以後の年度分の固定資産税について適用し、平成二十九年度までの固定資産税については、なお従前の例による。

(2) The provisions of Article 118, paragraph (5) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the fixed assets tax for FY 2018 and subsequent fiscal years, and the provisions then in force shall remain applicable to the fixed assets for fiscal year 2017 and before.

3 新条例附則第十四条第十号の規定は、平成二十九年六月十五日以後に設置された地方税法(昭和二十五年法律第二百二十六号)附則第十五条第四十五項に規定する市民緑地の用に供する同項に規定する土地に対して課すべき平成三十年度以後の年度分の固定資産税及び都市計画税について適用する。

(3) The provisions of Article 14, item (x) of the Supplementary Provisions of the New Ordinance shall apply to the fixed assets tax and city planning tax for FY 2018 and subsequent fiscal years to be imposed on the land prescribed in Article 15, paragraph (45) of the Supplementary

Provisions of the Local Tax Act (Act No.226 of 1950) which is established on or after June 15, 2017 and used for civic green areas prescribed in the same paragraph.

- 4 この条例による改正前の東京都都税条例附則第二十条の規定は、平成二十九年年度分の都市計画税については、なおその効力を有する。

(4) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the FY 2017.

附 則(平成三〇年条例第六八号)

Supplementary Provisions (Ordinance No.68 of 2018)

(施行期日)

(Date of enforcement)

- 1 この条例は、平成三十年四月一日から施行する。

1 This ordinance shall come into effect on April 1, 2018.

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十八条の二第二項の規定は、平成二十九年一月一日以後に同条第一項の申告書の提出期限が到来する法人の事業税に係る延滞金について適用する。

(2) The provision of Article 18-2, paragraph (2) of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to delinquency charges for enterprise taxes on corporations whose return form set forth in paragraph (1) of the said Article is due on or after January 1, 2017.

- 3 新条例第十八条の二第四項及び第六項の規定は、平成二十九年一月一日以後に同条第三項又は第五項の申告書の提出期限が到来する法人の都民税に係る延滞金について適用する。

(3) The provisions of Article 18-2(4) and (6) of the New Ordinance shall apply to delinquency charges with respect to the metropolitan inhabitant tax of corporations whose return form set forth in paragraph (3) or (5) of the said Article is due on or after January 1, 2017.

- 4 附則第二項に定めるものを除き、新条例の規定中法人の事業税に関する部分は、この条例の施行の日(以下「施行日」という。)以後に開始する事業年度に係る法人の事業税について適用し、施行日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

(4) Except as provided in paragraph (2) of the Supplementary Provisions, the part of the provisions of the New Ordinance that relates to the establishment tax of corporations shall apply to the establishment tax of corporations for business years beginning on or after the date of enforcement of this Ordinance (hereinafter referred to as the "Effective Date"), and the

provisions then in force shall remain applicable to the enterprise tax of corporations for business years beginning prior to the effective date.

- 5 新条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(5) The part of the new Ordinance relating to the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, while the previous provisions shall still apply to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 6 別段の定めがあるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、平成三十年度以後の年度分の固定資産税及び都市計画税について適用し、平成二十九年度分までの固定資産税及び都市計画税については、なお従前の例による。

(6) Except as otherwise provided, the part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 2018 and after, and the provisions then in force shall remain applicable to the assets tax and city planning tax for FY 2017 and before.

- 7 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十四条第一号及び第三号の規定は、施行日前に取得された地方税法等の一部を改正する法律(平成三十年法律第三号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号。以下「旧法」という。)附則第十五条第二項第一号及び第三号に規定する施設又は設備に対して課する固定資産税については、なおその効力を有する。

(7) The provisions of Article 14, items (i) and (iii) of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the fixed assets tax to be imposed on facilities or equipment prescribed in Article 15, paragraph (2), items (i) and (iii) of the Supplementary Provisions of the Local Tax Act prior to the revision by (Act No. 226 of 1950. Hereinafter referred to as the "Former Act") Article 1 of the Partial Amendment of the Local Tax Act, etc. (Act No. 3 of 2018) that were acquired before the effective date.

- 8 旧条例附則第十四条第六号及び第七号の規定は、施行日前に新たに取得された旧法附則第十五条第三十二項第一号及び第二号に規定する特定再生可能エネルギー発電設備に対して課する固定資産税については、なおその効力を有する。

8 The provisions of Article 14, item (vi) and item (vii) of the Supplementary Provisions of the Former Act shall remain in force with regard to the fixed property tax to be imposed on the specified renewable energy power generation facilities prescribed in Article 15, paragraph (32), items (i) and (ii) of the Supplementary Provisions of the Former Act which were newly acquired before the effective date.

- 9 旧条例附則第十五条第二項の規定は、施行日前に新築された旧法附則第十五条の八第一項に規定する貸家住宅及び施行日前に新築された同条第二項に規定する貸家住宅の敷地の用に供する土地のうち同項に規定する旧農地に対して課する固定資産税については、なお従前の例による。

(9) The provisions of Article 15, paragraph (2) of the Supplementary Provisions of the Former Ordinance shall remain applicable to the fixed assets tax to be imposed on the rental housing prescribed in Article 15-8, paragraph (1) of the Supplementary Provisions of the Former Act which was newly constructed before the effective date and the former agricultural land prescribed in paragraph (2) of the same Article which is land used for the site of the rental housing prescribed in the same paragraph which was newly constructed before the effective date.

附 則(平成三〇年条例第七七号)

Supplementary Provisions (Ordinance No.77 of 2018)

(施行期日)

(Date of enforcement)

- 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。

(1) This ordinance shall come into effect as of the date of promulgation. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

- 一 第一条中第四十八条の十第一項及び第四十八条の十一第三項の改正規定、同条の次に一条を加える改正規定並びに第四十八条の十二及び第四十八条の十三の改正規定並びに第四条並びに附則第三項から第六項までの規定 平成三十年十月一日

(i) The provisions in Article 1 to revise Article 48-10, paragraph (1) and Article 48-11, paragraph (3), the provision to revise Article 48-10, paragraph (1), the provision to add an Article following Article 48-10, paragraph (3), the provisions to revise Article 48-12 and Article 48-13, Article 4, and paragraphs (3) to (6) inclusive of the Supplementary Provisions: October 1, 2018

- 二 第一条中附則第四条の二の二の改正規定 平成三十一年一月一日

(ii) The provisions in Article 4-2-2 to revise Article 1 of the Supplementary Provisions: January 1, 2019

- 三 第三条中附則第十四条の改正規定 平成三十一年四月一日

(iii) The provisions in Article 3 to revise Article 14 of the Supplementary Provisions :April 1, 2019

- 四 第一条中第十八条第一項から第三項まで、第二十五条第一項及び第三十五条第二項の改正規定、第四十条の五に一項を加える改正規定並びに第百四条、第百五条、第百十四條、第百八十九條、第百九十条、第二百二條及び附則第五条の二の四の改正規定並びに附則第二項及び第十五項の規定 令和二年四月一日

(iv) The provisions in Article 1 to revise Article 18, paragraphs (1) to (3), Article 25, paragraph (1), and Article 35, paragraph (2), the provision to revise Article 40-5 by adding a paragraph, and the provisions to revise Article 104, Article 105, Article 114, Article 189, Article 190, Article 202, and Article 5-2-4 of the Supplementary Provisions, and the provisions of paragraphs (2) and (15) of Supplementary Provisions: April 1, 2020

五 第二条中第四十八条の十三の改正規定及び附則第七項から第十項までの規定 令和二年十月一日

(v) The provisions in Article 2 to revise Article 48-13 and paragraphs (7) to (10) inclusive of the Supplementary Provisions: October 1, 2020

六 第三条中第四十八条の十三の改正規定及び附則第十一項から第十四項までの規定 令和三年十月一日

(vi) The provisions in Article 3 to revise Article 48-13 and paragraphs (11) to (14) inclusive of the Supplementary Provisions: October 1, 2021

七 第二条中附則第十四条の改正規定及び附則第十八項の規定 生産性向上特別措置法

(vii) The provisions in Article 2 to revise Article 14 of the Supplementary Provisions and the provisions of paragraph (18) of the Supplementary Provisions of the Act on Special Measures for Productivity Improvement

(平成三十年法律第二十五号)の施行の日又はこの条例の公布の日のいずれか遅い日

(Act No. 25 of 2018) or the date of promulgation of this Ordinance, whichever is later.

(施行の日 = 平成三〇年六月六日)

(Date of enforcement = June 6, 2018)

(令元条例四・一部改正)

(Partial amendment of 2019)

(経過措置)

(Transitional measures)

2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)附則第五条の二の四の規定により読み替えられた新条例第四十条の五第三項の規定は、地方税法(昭和二十五年法律第二百二十六号。以下「法」という。)第七十二条の七十八第三項に規定する課税期間が附則第一項第四号に掲げる規定の施行の日以後に開始する場合について適用し、当該課税期間が同日前に開始した場合については、なお従前の例による。

(2) The provision of Article 40-5, paragraph (3) of the New Ordinance as replaced pursuant to the provision of Article 5-2-4 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance after the revision (hereinafter referred to as the "New Ordinance") pursuant to the provision of Article 1 shall apply where the taxable period prescribed in Article 72-78, paragraph (3) of the Local Tax Act (Act No. 226 of 1950. Hereinafter referred to as the "Act") begins on or after the date of enforcement of the provision listed in paragraph (1), item (iv) of the

Supplementary Provisions, and where such taxable period has begun before the same date, the provisions then in force shall remain applicable.

- 3 別段の定めがあるものを除き、附則第一項第一号に掲げる規定の施行の日前に課した、又は課すべきであった都たばこ税については、なお従前の例による。
- (3) Except as otherwise provided, with respect to the prefectural tobacco tax imposed or to be imposed prior to the date of enforcement of the provisions listed in paragraph (1) item (i) of the Supplementary Provisions, the provisions then in force shall remain applicable.
- 4 平成三十年十月一日前に新条例第四十八条の十第一項に規定する売渡し又は同条第二項に規定する売渡し若しくは消費等(法第七十四条の六第一項第一号及び第二号に規定する売渡しを除く。次項から附則第十三項までにおいて「売渡し等」という。)が行われた地方税法等の一部を改正する法律(平成三十年法律第三号。以下「平成三十年改正法」という。)による改正前の法第七十四条第一号に規定する製造たばこ(東京都都税条例及び東京都都税条例の一部を改正する条例の一部を改正する条例(平成二十七年東京都条例第百号)附則第五項に規定する紙巻きたばこ三級品を除く。以下この項及び次項において「製造たばこ」という。)を同日に販売のため所持する新条例第四十八条の十第一項に規定する卸売販売業者等(以下この項から附則第十二項までにおいて「卸売販売業者等」という。)又は新条例第四十八条の十第一項に規定する小売販売業者(以下この項から附則第十三項までにおいて「小売販売業者」という。)がある場合において、これらの者が所得税法等の一部を改正する法律(平成三十年法律第七号。以下「所得税法等改正法」という。)附則第五十一条第一項の規定により製造たばこの製造者として当該製造たばこを同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該製造たばこを同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる製造たばこの本数とし、当該都たばこ税の税率は、千本につき七十円とする。
- (4) A wholesale dealer, etc. prescribed in Article 48-10, paragraph (1) of the New Ordinance who possesses for sale on the same date manufactured tobaccos (Excluding third-grade paper cigarettes prescribed in paragraph (5) of the Supplementary Provisions of the Ordinance Revising a Portion of the Tokyo Metropolitan Government Tax Ordinance and the Ordinance Revising a Portion of the Tokyo Metropolitan Government Tax Ordinance (Ordinance of the Tokyo Metropolitan Government No. 100 of 2015). Hereinafter referred to as "manufactured tobaccos" in this paragraph and the following paragraph) prescribed in Article 74, item (i) of the Act prior to the revision by the Act for Partial Amendment of the Local Tax Act, etc. (Act No. 3 of 2018. Hereinafter referred to as the "2018 Amended Act"), for which the sale prescribed in Article 48-10, paragraph (1) of the New Ordinance or the sale or consumption (excluding sales prescribed in Article 74-6, paragraph (1), items (i) and (ii) of the Act. (Referred to as "sale, etc." in the

following paragraph through paragraph (13) of the Supplementary Provisions) prescribed in paragraph (2) of the same article took place before October 1, 2018, said manufactured tobaccos shall be deemed to be transferred from the manufacturing place of such persons as manufacturers of manufactured tobacco pursuant to Article 51 paragraph (1) of the Supplementary Provisions of the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 7 of 2018. Hereinafter referred to as the "Income Tax Act, etc. Revision Act"), the prefectural tobacco tax shall be imposed by deeming that these persons sold said manufactured cigarettes to retailers (hereinafter referred to as "retail seller" in this paragraph through paragraph (13) of the Supplementary Provisions) on the same day as wholesale dealers, etc. (hereinafter referred to as "wholesale distributor, etc." in this paragraph through paragraph (12) of the Supplementary Provisions) The tax base of the prefectural tobacco tax in the case of a sale of manufactured tobacco (hereinafter referred to as "sale") shall be the number of such manufactured tobaccos deemed to have been sold, and the tax rate of such prefectural tobacco tax shall be seventy yen per thousand cigarettes.

- 5 前項に規定する者は、平成三十年改正法附則第十条第二項に規定する貯蔵場所又は小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を平成三十年十月三十一日までに知事に提出し、平成三十一年四月一日までに、当該申告書に記載した第二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。

- (5) The person prescribed in the preceding paragraph shall submit a written report stating the following matters to the governor by October 31, 2018 for each storage place or business office of a retail seller prescribed in Article 10, paragraph (2) of the Supplementary Provisions of the Revised Act of 2018, and shall pay by April 1, 2019, the amount equivalent to the amount of prefectural tobacco tax x listed in item (ii) in said written report by a written payment.

- 一 所持する製造たばこの区分(平成三十年改正法第一条の規定による改正後の法(以下「新法」という。)第七十四条第二項に規定する製造たばこの区分をいう。以下この項から附則第十三項までにおいて同じ。)及び区分ごとの数量並びに当該数量のうち売渡し等が行われたものにより算出した都たばこ税の課税標準となる製造たばこの本数

- (i) the category of manufactured tobaccos possessed (this refers to the category of manufactured tobacco specified in Article 2, paragraph (2) of the Tobacco Tax Act (Act No. 72 of 1984). The same shall apply hereinafter) and the quantity of each category, and the number of manufactured cigarettes that form the tax base for prefectural tobacco tax calculated according to such quantity.

- 二 前号の課税標準となる製造たばこの本数により算定した前項の規定による都たばこ税額

- (ii) the amount of prefectural tobacco tax under the preceding paragraph calculated according to the number of tobaccos referred to in the preceding item.

三 その他参考となるべき事項

(iii) Other matters of reference.

- 6 附則第四項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、新条例の規定中都たばこ税に関する部分(新条例第四十八条の十二、第四十八条の十三及び第四十八条の十四の二の規定を除く。)を適用する。この場合において、新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例並びに東京都都税条例及び東京都都税条例の一部を改正する条例の一部を改正する条例の一部を改正する条例(平成三十年東京都条例第七十七号。以下この項及び第四十八条の十四の三において「平成三十年改正条例」という。)附則第五項」と、「その提出期限」とあるのは「平成三十年改正条例附則第五項の納期限」と、同項第二号中「法第七十四条の十二第二項」とあるのは「平成三十年改正条例附則第五項の納期限後に提出した地方税法等の一部を改正する法律(平成三十年法律第三号)附則第十条第六項の規定により読み替えて適用される同法による改正後の法第七十四条の十二第二項」と、「当該修正申告書又は申告書を」とあるのは「当該」と、「その期間の末日」とあるのは「その日」と、新条例第四十八条の十四の三中「前条各項」とあるのは「平成三十年改正条例附則第五項」と、「これらの項」とあるのは「同項」と読み替えるものとする。

- (6) When imposing metropolitan tobacco tax pursuant to the provisions of paragraph (2) of the Supplementary Provisions, in addition to what is provided for in the two preceding paragraphs, the part of the provisions of the New Ordinance relating to prefectural tobacco tax (excluding the provisions of Article 48-12, Article 48-13 and Article 48-14-2 of the New Ordinance) shall apply. In this case, the term "Article 48-14-2, paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the New Ordinance shall be deemed to be replaced with "Article 6 of the Supplementary Provisions of the Ordinance Partial Amending the Tokyo Metropolitan Tax Ordinance (Ordinance No. 77 of 2018. The Ordinance of the Revised Ordinance of 1955 shall be referred to as the "Ordinance of 1955. Hereinafter in this paragraph and Article 48-14-3, referred to as the "Ordinance for the Revision of 2018".)" and the term "the due date" in item (i) of the said paragraph shall be deemed to be replaced with "the due date set forth in paragraph (5) of the Supplementary Provisions of the Ordinance for the Revision of the Local Tax Act, etc. (Act No. 3 of 1955), which is submitted after the due date set forth in paragraph (5) of the Supplementary Provisions of the Ordinance for the Revision of the Local Tax Act, etc. (Act No. 3 of 1955). Article 74-12, paragraph (2) of the Act as revised by the said Act as applied mutatis mutandis pursuant to the said Act," "the said amended return or return form" shall be deemed to be replaced with "the said" and "the last day of the period" shall be deemed to be replaced with "the said date," "each paragraph of the preceding Article" in Article 48-14-3 of the New Ordinance shall be deemed to be replaced with "paragraph (5) of the Supplementary Provisions of the

Revised Ordinance in 2018" and "these paragraphs shall be read as "said paragraph.

- 7 別段の定めがあるものを除き、附則第一項第五号に掲げる規定の施行の日前に課した、又は課すべきであった都たばこ税については、なお従前の例による。
- (7) Except as otherwise provided, with respect to the prefectural tobacco tax imposed or to be imposed prior to the date of enforcement of the provisions listed in paragraph (1) item (v) of the Supplementary Provisions, the provisions then in force shall remain applicable.
- 8 令和二年十月一日前に売渡し等が行われた新法第七十四条第一項第一号に規定する製造たばこ(以下この項から附則第十三項までにおいて「製造たばこ」という。)を同日に販売のため所持する卸売販売業者等又は小売販売業者がある場合において、これらの者が所得税法等改正法附則第五十一条第九項の規定により製造たばこの製造者として当該製造たばこを同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該製造たばこを同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる製造たばこの本数とし、当該都たばこ税の税率は、千本につき七十円とする。
- (8) In the case where there is a wholesale distributor, etc. or retail distributor who possesses for sale on the same date manufactured cigarettes (Hereinafter referred to as "manufactured tobacco" in this paragraph through paragraph (13) of the Supplementary Provisions) prescribed in Article 74, paragraph (1), item (i) of the New Act that have been sold, etc. prior to October 1, 2020, when these persons are deemed, pursuant to Article 51 paragraph (9) of the Supplementary Provisions of the Act for Revision of the Income Tax Act, etc., as manufacturers of manufactured tobacco s, to have transferred said manufactured tobacco s from their manufacturing places on the same date and to be subject to the imposition of tobacco tax pursuant to the provisions of the same paragraph, prefectural tobacco tax shall be imposed on them as if they had sold said manufactured tobaccos to retail sellers on the same date, as wholesale dealers, etc. In this case, the tax base of the prefectural tobacco tax shall be the number of manufactured tobaccos deemed to have been sold, and the tax rate of said prefectural tobacco tax shall be 70 yen per 1,000 tobaccos.
(令元条例四・一部改正)
(Partial amendment of Ordinance No.4 of 2020)
- 9 前項に規定する者は、平成三十年改正法附則第十二条第二項に規定する貯蔵場所又は小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を令和二年十一月二日までに知事に提出し、令和三年三月三十一日までに、当該申告書に記載した第二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。
- 9 The person prescribed in the preceding paragraph shall submit a written report stating the following matters to the governor by November 2, 2020 for each storage place or business office

of retail distributor prescribed in Article 12, paragraph (2) of the Supplementary Provisions of the Revised Act of 2018, and shall pay the amount equivalent to the amount of metropolitan cigarette tax listed in item (ii) in said written report by March 31, 2021 in a payment form.

一 所持する製造たばこの区分及び区分ごとの数量並びに当該数量のうち売渡し等が行われたものにより算出した都たばこ税の課税標準となる製造たばこの本数

(i) The category of manufactured tobaccos possessed, the quantity of each category, and the number of manufactured tobaccos that constitute the tax base of the prefectural tobacco tax calculated based on the quantity of such tobaccos sold, etc.

二 前号の課税標準となる製造たばこの本数により算定した前項の規定による都たばこ税額

(ii) the amount of prefectural tobacco tax under the preceding paragraph calculated according to the number of tobaccos referred to in the preceding item.

三 その他参考となるべき事項

(iii) Other matters of reference

(令元条例四・一部改正)

(Partial amendment of Ordinance No.4 of 2019)

10 附則第八項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、第二条の規定による改正後の東京都都税条例(以下「三十二年新条例」という。)の規定中都たばこ税に関する部分(三十二年新条例第四十八条の十二、第四十八条の十三及び第四十八条の十四の二の規定を除く。)を適用する。この場合において、三十二年新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例並びに東京都都税条例及び東京都都税条例の一部を改正する条例の一部を改正する条例の一部を改正する条例(平成三十年東京都条例第七十七号。以下この項及び第四十八条の十四の三において「平成三十年改正条例」という。)附則第九項」と、「その提出期限」とあるのは「平成三十年改正条例附則第九項の納期限」と、同項第二号中「法第七十四条の十二第二項」とあるのは「平成三十年改正条例附則第九項の納期限後に提出した地方税法等の一部を改正する法律(平成三十年法律第三号)附則第十二条第六項の規定により読み替えて適用される同法による改正後の法第七十四条の十二第二項」と、「当該修正申告書又は申告書を」とあるのは「当該」と、「その期間の末日」とあるのは「その日」と、三十二年新条例第四十八条の十四の三中「前条各項」とあるのは「平成三十年改正条例附則第九項」と、「これらの項」とあるのは「同項」と読み替えるものとする。

(10) In the case of imposing metropolitan cigarette tax pursuant to the provisions of paragraph (8) of the Supplementary Provisions, in addition to the provisions of the preceding two paragraphs, the portion of the provisions of the Tokyo Metropolitan Tax Ordinance after the revision (hereinafter referred to as the "New Ordinance of 2020") pursuant to the provisions of Article 2

regarding metropolitan cigarette tax (excluding the provisions of Article 48-12, Article 48-13, and Article 48-14-2 of the New Ordinance of 2020) shall apply. In this case, the term "Article 48-14-2, paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the New Ordinance of 2020 shall be deemed to be replaced with "Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance and Partial Amending of the Ordinance Amending the Tokyo Metropolitan Tax Ordinance " and the term "the deadline for submission thereof" shall be deemed to be replaced with "the payment deadline under Article 9 of the Supplementary Provisions of the Ordinance Amending the Ordinance in 2018 (act No.3 of 2018) , the term "the said" shall be deemed to be replaced with "the said", the term "the last day of the period" shall be deemed to be replaced with "the said date", and the term "each paragraph of the preceding Article" in Article 48-14-3 of the New Ordinance of 2020 shall be deemed to be replaced with "paragraph (9) of the Supplementary Provisions of the Revised Ordinance of 2018" and "these paragraphs" with "the said paragraph".

- 11 別段の定めがあるものを除き、附則第一項第六号に掲げる規定の施行の日前に課した、又は課すべきであった都たばこ税については、なお従前の例による。

(11) Except as otherwise provided, with respect to the prefectural tobacco tax imposed or to be imposed prior to the date of enforcement of the provisions listed in paragraph (1) item (vi) of the Supplementary Provisions, the provisions then in force shall remain applicable.

- 12 令和三年十月一日前に売渡し等が行われた製造たばこを同日に販売のため所持する卸売販売業者等又は小売販売業者がある場合において、これらの者が所得税法等改正法附則第五十一条第十一項の規定により製造たばこの製造者として当該製造たばこを同日にこれらの者の製造たばこの製造場から移出したものとみなして同項の規定によりたばこ税を課されることとなるときは、これらの者が卸売販売業者等として当該製造たばこを同日に小売販売業者に売り渡したものとみなして、都たばこ税を課する。この場合における都たばこ税の課税標準は、当該売り渡したものとみなされる製造たばこの本数とし、当該都たばこ税の税率は、千本につき七十円とする。

(12) In the case where these persons are to be imposed cigarette tax pursuant to the provision of Article 51 paragraph (11) of the Supplementary Provisions of the Act on the Amendment of the Income Tax Act, etc., prefectural tobacco tax shall be imposed by deeming that they, as wholesale dealers, etc., have sold said manufactured cigarettes to retail dealers on the same date. In this case, the tax base of the prefectural tobacco tax shall be the number of such manufactured cigarettes deemed to have been sold, and the tax rate of said prefectural tobacco tax shall be 70 yen per 1,000 tobacco.

(令元条例四・一部改正)

(Partial amendment of 2019)

- 13 前項に規定する者は、平成三十年改正法附則第十三条第二項に規定する貯蔵場所又は

小売販売業者の営業所ごとに、次に掲げる事項を記載した申告書を令和三年十一月一日までに知事に提出し、令和四年三月三十一日までに、当該申告書に記載した第二号に掲げる都たばこ税額に相当する金額を納付書によって納付しなければならない。

(13) The person prescribed in the preceding paragraph shall submit a written report stating the following matters to the governor by November 1, 2021 for each storage place or business office of retail distributor prescribed in Article 13, paragraph (2) of the Supplementary Provisions of the Revised Act of 2018, and shall pay the amount equivalent to the amount of prefectural tobacco tax listed in item (ii) in said written report by March 31, 2022 in a payment slip.

一 所持する製造たばこの区分及び区分ごとの数量並びに当該数量のうち売渡し等が行われたものにより算出した都たばこ税の課税標準となる製造たばこの本数

(i) The category of manufactured tobaccos possessed, the quantity of each category, and the number of manufactured tobaccos that constitute the tax base of the prefectural tobacco tax calculated based on the quantity of such tobaccos sold, etc.

二 前号の課税標準となる製造たばこの本数により算定した前項の規定による都たばこ税額

(ii) the amount of prefectural tobacco tax under the preceding paragraph calculated according to the number of tobaccos referred to in the preceding item.

三 その他参考となるべき事項

(iii) Other matters of reference

(令元条例四・一部改正)

14 附則第十二項の規定により都たばこ税を課する場合には、前二項に規定するもののほか、第三条の規定による改正後の東京都都税条例(以下この項において「三十三年新条例」という。)の規定中都たばこ税に関する部分(三十三年新条例第四十八条の十二、第四十八条の十三及び第四十八条の十四の二の規定を除く。)を適用する。この場合において、三十三年新条例第十八条第一項第一号中「第四十八条の十四の二第一項若しくは第三項」とあるのは「東京都都税条例並びに東京都都税条例及び東京都都税条例の一部を改正する条例の一部を改正する条例の一部を改正する条例(平成三十年東京都条例第七十七号。以下この項及び第四十八条の十四の三において「平成三十年改正条例」という。)附則第十三項」と、「その提出期限」とあるのは「平成三十年改正条例附則第十三項の納期限」と、同項第二号中「法第七十四条の十二第二項」とあるのは「平成三十年改正条例附則第十三項の納期限後に提出した地方税法等の一部を改正する法律(平成三十年法律第三号)附則第十三条第六項の規定により読み替えて適用される同法による改正後の法第七十四条の十二第二項」と、「当該修正申告書又は申告書を」とあるのは「当該」と、「その期間の末日」とあるのは「その日」と、三十三年新条例第四十八条の十四の三中「前条各項」とあるのは「平成三十年改正条例附則第十三項」と、「これらの項」とあるのは「同項」と読み替えるものとする。

(14) In the case of imposing metropolitan cigarette tax pursuant to the provisions of paragraph (12) of the Supplementary Provisions, in addition to the provisions of the preceding two paragraphs, the portion of the provisions of the Tokyo Metropolitan Tax Ordinance after the revision (hereinafter referred to as the "New Ordinance of 2021") pursuant to the provisions of Article 2 regarding metropolitan cigarette tax (excluding the provisions of Article 48-12, Article 48-13, and Article 48-14-2 of the New Ordinance of 2021") shall apply. In this case, the term "Article 48-14-2, paragraph (1) or (3)" in Article 18, paragraph (1), item (i) of the New Ordinance of 2020 shall be deemed to be replaced with "Article 9 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance and Partial Amending of the Ordinance Amending the Tokyo Metropolitan Tax Ordinance " and the term "the deadline for submission thereof" shall be deemed to be replaced with "the payment deadline under Article 9 of the Supplementary Provisions of the Ordinance Amending the Ordinance in 2018 (act No.3 of 2018) , the term "the said" shall be deemed to be replaced with "the said", the term "the last day of the period" shall be deemed to be replaced with "the said date", and the term "each paragraph of the preceding Article" in Article 48-14-3 of the New Ordinance of 2021" shall be deemed to be replaced with "paragraph (13) of the Supplementary Provisions of the Revised Ordinance of 2018" and "these paragraphs" with "the said paragraph".

15 新条例の規定中法人の都民税に関する部分は、附則第一項第四号に掲げる規定の施行の日以後に開始する事業年度分の法人の都民税及び同日以後に開始する連結事業年度分の法人の都民税について適用し、同日前に開始した事業年度分の法人の都民税及び同日前に開始した連結事業年度分の法人の都民税については、なお従前の例による。

(15) The part of the provisions of the new ordinance concerning the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for business years beginning on or after the date of enforcement of the provisions listed in paragraph (1) item (iv) of the Supplementary Provisions and the metropolitan inhabitant tax of corporations for consolidated business years beginning on or after such date, and with respect to the metropolitan inhabitant tax of corporations for business years beginning before such date and the metropolitan inhabitant tax of corporations for consolidated business years beginning before such date, the provisions then in force shall remain applicable.

16 新条例附則第十四条第一号の規定は、平成三十年四月一日以後に取得された法附則第十五条第二項第一号に規定する施設又は設備に対して課すべき平成三十一年度以後の年度分の固定資産税について適用する。

(16) The provisions of Article 14, item (i) of the Supplementary Provisions of the New Ordinance shall apply to the fixed property tax to be imposed on facilities or equipment prescribed in Article 15, paragraph (2), item (i) of the Supplementary Provisions of the Act acquired on or after April 1, 2018 for the FY 2019 and thereafter.

17 新条例附則第十四条第五号から第七号までの規定は、平成三十年四月一日以後に新たに取得された法附則第十五条第三十二項第一号から第三号までに規定する特定再生可能エネルギー発電設備に対して課すべき平成三十一年度以後の年度分の固定資産税について適用する。

(17) The provisions of Article 14, items (v) to (vii) inclusive of the Supplementary Provisions of the New Ordinance shall apply to the fixed property tax to be imposed on the specified renewable energy power generation facilities prescribed in Article 15, paragraph (32), items (i) to (iii) inclusive of the Supplementary Provisions of the Act which are newly acquired on or after April 1, 2018, for the FY 2019 and thereafter.

18 三十二年新条例附則第十四条第十一号の規定は、生産性向上特別措置法の施行の日以後に取得された法附則第十五条第四十七項に規定する先端設備等に該当する同項に規定する機械装置等に対して課すべき平成三十一年度以後の年度分の固定資産税について適用する。

18 The provision of Article 14, item (xi) of the Supplementary Provisions of the New Ordinance of 2020 shall apply to the fixed property tax to be imposed on machinery, etc. prescribed in Article 15, paragraph (47) of the Supplementary Provisions of the Act on Special Measures for Productivity Improvement for FY 2019 and thereafter, which falls under advanced equipment, etc. prescribed in the same paragraph and was acquired on or after the date of enforcement of the Act.

附 則(平成三十一年条例第一七号)

Supplementary Provisions (Ordinance No.17 of 2019)

(施行期日)

(Date of enforcement)

1 この条例は、平成三十一年四月一日から施行する。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。

(1) This ordinance shall come into effect on April 1, 2019..However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 附則第七条第二項第四号及び附則第九条第二項第一号イ(2)の改正規定 公布の日

(i) The provisions revising Article 7, paragraph (2), item (iv) and Article 9, paragraph (2), item (i)(a)(2) of the Supplementary Provisions: the day of promulgation

二 第四十八条の十五の二の改正規定 平成三十五年一月一日

(ii) The provisions revising Article 48-15-2: January 1, 2022

(経過措置)

(Transitional measures)

2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、平成三十年度分の固定資産税については、なおその効力を有する。

2 The provisions of Article 15-2 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the property tax for the FY 2018.

3 旧条例附則第二十条及び附則第二十条の二の規定は、平成三十年度分の都市計画税については、なおその効力を有する。

3 The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for FY 2018.

附 則(平成三十一年条例第五二号)

Supplementary Provisions (Ordinance No.52 of 2019)

(施行期日)

(Date of enforcement)

1 この条例は、平成三十一年四月一日から施行する。

(1) This ordinance shall come into effect on April 1, 2019.

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車税に関する部分は、平成三十一年度分の自動車税について適用し、平成三十年度分までの自動車税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Government Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to the automobile tax shall apply to the automobile tax for the FY 2019, and the provisions then in force shall remain applicable to the automobile tax for the fiscal year up to and including the FY 2018.

3 新条例の規定中自動車取得税に関する部分は、この条例の施行の日(以下この項において「施行日」という。)以後の自動車の取得に対して課すべき自動車取得税について適用し、施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

3 The part of the new ordinance concerning the automobile acquisition tax shall apply to the automobile acquisition tax to be imposed on the acquisition of automobiles on and after the effective date (hereinafter in this paragraph referred to as the "Effective Date") of this ordinance, and the provisions then in force shall remain applicable to the automobile acquisition tax to be imposed on the acquisition of automobiles before the effective date.

4 新条例の規定中固定資産税及び都市計画税に関する部分は、平成三十一年度以後の年度分の固定資産税及び都市計画税について適用し、平成三十年度分までの固定資産税及び都市計画税については、なお従前の例による。

(4) Except as otherwise provided, the part of the New Ordinance concerning fixed assets tax and

city planning tax shall apply to the fixed assets tax and city planning tax for FY 2019 and after, and the provisions then in force shall remain applicable to the assets tax and city planning tax for FY 2018 and before.

(東京都都税条例の一部を改正する条例の一部改正)

(Partial revision of an ordinance amending a part of the Tokyo Metropolitan Tax Ordinance)

5 東京都都税条例の一部を改正する条例(平成二十八年東京都条例第八十二号)の一部を次のように改正する。

5 Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Ordinance of the Tokyo Metropolitan Government No. 82 of 2008) is amended as follows.

〔次のよう〕略

[as follows] omitted

附 則(令和元年条例第四号)

Supplementary Provisions (Ordinance No.4 of 2019)

(施行期日)

(Date of enforcement)

1 この条例は、令和元年十月一日(以下「施行日」という。)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。

(1) This ordinance shall come into effect as from October 1, 2019 (hereinafter referred to as the "Effective Date"). However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 第一条中附則第四条の三、附則第五条の二の七、附則第五条の三、附則第五条の四、附則第五条の五第一項及び第三項、附則第六条第一項及び第三項、附則第六条の二の三第一項、附則第六条の四第一項、附則第八条の二、附則第十条の三第一項、附則第十四条の二、附則第十四条の三、附則第十五条の三、附則第二十条の三、附則第二十五条第一項並びに附則第二十六条の改正規定並びに第三条及び第四条の規定 公布の日

(i) The provisions in Article 1 to revise Article 4-3 of the Supplementary Provisions, Article 5-2-7 of the Supplementary Provisions, Article 5-3 of the Supplementary Provisions, Article 5-4 of the Supplementary Provisions, Article 5-5, paragraphs 1 and 3, Article 6, paragraphs (1) and (3), Article 6-2-3, paragraph 1, Article 6-4, paragraph 1, Article 8-2, Article 10-3, paragraph 1, Article 14-2, Article 14-3, Article 15-3, Article 20-3 of the Supplementary Provisions, Article 25, paragraph (1) and Article 26 of the Supplementary Provisions and the provisions of Articles 3 and 4: the day of promulgation

二 第二条及び附則第五項の規定 令和三年四月一日

(ii) Provisions of Article 2 and paragraph 5 of the Supplementary Provisions: April 1, 2021

(経過措置)

(Transitional measures)

2 第一条の規定による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、施行日以後に開始する事業年度に係る法人の事業税について適用し、施行日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised (hereinafter referred to as the "New Ordinance") by Article 1, which relates to establishment taxes of corporations, shall apply to establishment taxes of corporations for business years beginning on or after the effective date, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning before the effective date.

3 施行日前の自動車の取得に対して課する自動車取得税については、なお従前の例による。

(3) With regard to the motor vehicle acquisition tax imposed on the acquisition of automobiles prior to the effective date, the provisions then in force shall remain applicable.

4 新条例の規定中自動車税の種別割に関する部分は、平成三十一年度分の施行日以後に納税義務が発生した者に課すべき自動車税の種別割及び令和二年度以後の年度分の自動車税の種別割について適用する。

(4) The part of the provisions of the New Ordinance concerning the motor vehicle tax (category base) shall apply to the motor vehicle tax (category base) to be imposed on those whose tax liability for FY 2019 has accrued on and after the effective date and to the motor vehicle tax (category base) for fiscal year 2020 and subsequent fiscal years.

5 第二条の規定による改正後の東京都都税条例の規定中自動車税の種別割に関する部分は、令和三年度以後の年度分の自動車税の種別割について適用し、令和二年度分までの自動車税の種別割については、なお従前の例による。

(5) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised in accordance with the provisions of Article 2, which relates to the motor vehicle tax (category base), shall apply to the motor vehicle tax (category base) for the fiscal years after FY 2021, and the provisions then in force shall remain applicable to the tax rate by type of automobile tax for the fiscal years up to FY 2020.

6 新条例の規定中自動車税の環境性能割に関する部分は、施行日以後に取得された自動車に対して課すべき自動車税の環境性能割について適用する。

6 The part of the provisions of the New Ordinance concerning motor vehicle tax (environmental excite) shall apply to the environmental performance rate of automobile tax to be imposed on automobiles acquired on and after the effective date.

附 則(令和二年条例第一九号)

Supplementary Provisions (Ordinance No.19 of 2020)

(施行期日)

(Date of enforcement)

- 1 この条例は、令和二年四月一日(以下「施行日」という。)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。

(1) This Ordinance shall come into effect as from April 1, 2020 (hereinafter referred to as the "effective date"). However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 第八十一条及び附則第七条の二第一項の改正規定 公布の日

(i) Provisions revising Article 81 and Article 7-2, paragraph (1) of the Supplementary Provisions:
Date of promulgation

二 第七十二条第一項第三号の改正規定 道路運送車両法の一部を改正する法律(令和元年法律第十四号)附則第一条第六号に規定する日又はこの条例の公布の日のいずれか遅い日

(ii) The provisions revising Article 72 paragraph (1) item (iii): The date prescribed in Article 1 item (vi) of the Supplementary Provisions of the Act for Partial Revision of the Road Transport Vehicle Act (Act No. 14 of 2019) or the date of promulgation of this Ordinance, whichever is later.

(規定する日＝令和五年一月一日)

(Date of stipulation: January 1, 2023)

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)第四十八条の四の六第一項の規定は、施行日以後の同項に規定する土地の取得に対して課すべき不動産取得税について適用し、施行日前のこの条例による改正前の東京都都税条例(以下「旧条例」という。)第四十八条の四の六第一項に規定する土地の取得に対して課する不動産取得税については、なお従前の例による。

(2) The provision of Article 48-4-6, paragraph (1) of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the real estate acquisition tax to be imposed on the acquisition of land prescribed in the said paragraph on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of land prescribed in Article 48-4-6, paragraph (1) of the Tokyo Metropolitan Tax Ordinance before the revision (hereinafter referred to as the "Former Ordinance") by this Ordinance before the effective date.

- 3 旧条例附則第十一条の規定は、令和二年十月一日前に終了した各事業年度分及び各連結事業年度分の法人の都民税については、なおその効力を有する。

(3) The provisions of Article 11 of the Supplementary Provisions of the Former Ordinance shall

remain in force with respect to the metropolitan inhabitant tax of corporations for each business year and each consolidated business year that ended before October 1, 2020.

- 4 前項の規定の適用がある場合における新条例附則第十二条の規定の適用については、同条第一項中「前条」とあるのは、「東京都都税条例の一部を改正する条例(令和二年東京都条例第十九号)附則第三項の規定によりなおその効力を有することとされる同条例による改正前の東京都都税条例附則第十一条」とする。

(4) With respect to the application of the provision of Article 12 of the Supplementary Provisions of the New Ordinance in the case where the provision of the preceding paragraph applies, "the preceding Article" in paragraph (1) of the same Article shall be read as "Article 11 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by the said Ordinance which shall remain in effect pursuant to paragraph (3) of the Supplementary Provisions of the Ordinance Partial Amendment of the Tokyo Metropolitan Tax Ordinance (Tokyo Metropolitan Government Ordinance No.19)".

- 5 旧条例附則第十五条の二の規定は、平成三十一年度分の固定資産税については、なおその効力を有する。

(5) The provision of Article 15-2 of the Supplementary Provisions of the Former Ordinance shall remain in force with regard to the fixed assets tax for the FY 2019.

- 6 旧条例附則第二十条及び附則第二十条の二の規定は、平成三十一年度分の都市計画税については、なおその効力を有する。

6 The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with respect to the city planning tax for the FY 2019.

附 則(令和二年条例第五二号)

Supplementary Provisions (Ordinance No.52 of 2020)

(施行期日)

(Date of enforcement)

- 1 この条例は、令和二年四月一日から施行する。

(1) This ordinance shall come into effect as from April 1, 2020.

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、この条例の施行の日以後に開始する事業年度に係る法人の事業税について適用し、同日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to establishment taxes of

corporations shall apply to enterprise taxes of corporations for business years beginning on or after the effective date of this Ordinance, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning before the effective date of this Ordinance.

- 3 別段の定めがあるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、令和二年度以後の年度分の固定資産税及び都市計画税について適用し、令和元年度分までの固定資産税及び都市計画税については、なお従前の例による。

(3) Except as otherwise provided, the part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 2020 and after, and the provisions then in force shall remain applicable to the assets tax and city planning tax for FY 2019 and before.

- 4 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十四条第一号から第三号までの規定は、平成三十年四月一日から令和二年三月三十一日までの間に取得された地方税法等の一部を改正する法律(令和二年法律第五号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号。以下「旧法」という。)附則第十五条第二項第一号、第二号及び第六号に規定する施設又は設備に対して課する固定資産税については、なおその効力を有する。

(4) The Tokyo Metropolitan Government Tax Ordinance prior to the revision (hereinafter referred to as the "Former Ordinance") by this Ordinance (hereinafter referred to as the "Former Ordinance") The provisions of Article 14, items (i) through (iii) of the Supplementary Provisions shall remain in force with respect to the property tax to be imposed on facilities or equipment prescribed in Article 15, paragraph (2), items (i), (ii), and (vi) of the Local Tax Act before amendment pursuant to Article 1 of the Act for Partial Revision of the Local Tax Act, etc. (Act No.5 of 2020), which were acquired during the period from April 1, 2008, through March 31, 2020.

- 5 旧条例附則第十四条第五号から第七号までの規定は、平成三十年四月一日から令和二年三月三十一日までの間に新たに取得された旧法附則第十五条第三十三項第一号から第三号までに規定する特定再生可能エネルギー発電設備に対して課する固定資産税については、なおその効力を有する。

(5) The provisions of Article 14, items (v) to (vii) inclusive of the Supplementary Provisions of the Former Act shall remain in force with regard to the fixed property tax to be imposed on the specified renewable energy power generation facilities prescribed in Article 15, paragraph (33), items (i) to (iii) inclusive of the Supplementary Provisions of the Former Act which were newly acquired during the period from April 1, 2018 to March 31, 2020.

附 則(令和二年条例第六四号)

Supplementary Provisions (Ordinance No.64 of 2020)

(施行期日)

(Date of enforcement)

- 1 この条例は、令和三年一月一日から施行する。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。

(1) This Ordinance shall come into effect as from April 1, 2021. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

- 一 第四十八条の十五の二及び附則第六条の三第二項の改正規定並びに附則第三項の規定 公布の日

(i) The provisions revising Article 48-15-2 and Article 6-3, paragraph (2) of the Supplementary Provisions and the provisions of paragraph (3) of the Supplementary Provisions: the day of promulgation

- 二 第百三十六条の三の次に一条を加える改正規定、第百三十七条第一項の改正規定及び附則第四項の規定 令和三年四月一日

(ii) The provisions for revision adding an article following Article 136-3, the provisions for revision of Article 137, paragraph (1), and the provisions of paragraph (4) of the Supplementary Provisions: April 1, 2021

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)附則第三条の三第一項から第四項までの規定は、この条例の施行の日以後の期間に対応する延滞金について適用し、同日前の期間に対応する延滞金については、なお従前の例による。

2 The provisions of Article 3-3, paragraphs (1) through (4) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance as revised by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to delinquency charges corresponding to periods on and after the effective date of this Ordinance, and the provisions then in force shall remain applicable to delinquency charges corresponding to periods prior to the effective date.

- 3 新条例第四十八条の十五の二の規定は、附則第一項第一号に掲げる規定の施行の日以後のゴルフ場の利用に対して課すべきゴルフ場利用税について適用し、同日前のゴルフ場の利用に対して課するゴルフ場利用税については、なお従前の例による。

(3) The provision of Article 48-15-2 of the New Ordinance shall apply to the golf course utilization tax to be imposed on the use of golf courses on and after the date of enforcement of the provision listed in paragraph (1) item (i) of the Supplementary Provisions, and the provisions then in force shall remain applicable to the golf course utilization tax to be imposed on the use of golf courses before the said date.

- 4 新条例第百三十六条の四の規定は、附則第一項第二号に掲げる規定の施行の日以後に、同条に規定する現所有者であることを知った者について適用する。

4 The provisions of Article 136-4 of the New Ordinance shall apply to a person who has come to know that persons is the current owner as prescribed in paragraph (1), item (ii) of the Supplementary Provisions on and after the date of enforcement of the provisions listed in item (ii) of said paragraph.

附 則(令和二年条例第九〇号)

Supplementary Provisions (Ordinance No.90 of 2020)

ただし、第二条の規定は、令和三年一月一日から施行する。

This ordinance shall come into effect as of the date of promulgation. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

附 則(令和三年条例第九号)

Supplementary Provisions (Ordinance No.9 of 2021)

(施行期日)

(Date of enforcement)

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。

(1) This ordinance shall come into effect as of the date of promulgation. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 附則第六条の四第一項の改正規定 令和三年四月一日

(i) Provisions for revision of Article 6-4, paragraph (1) of the Supplementary Provisions: April 1, 2021

二 第十七条の二第三項及び第十八条第一項から第三項までの改正規定、第十八条の二第五項及び第六項を削る改正規定、第三十五条第一項第五号、第百十四条、第二百二条、附則第三条の三第二項、附則第四条、附則第五条の二の二第四項、附則第十一条及び附則第十二条第一項から第五項までの改正規定並びに次項及び附則第三項の規定 令和四年四月一日

(ii) The provisions revising Article 17-2, paragraph 3 and Article 18, paragraphs 1 to 3 inclusive, the provisions revising Article 18-2, paragraphs 5 and 6 by deleting them, Article 35, paragraph 1, item 5, Article 114, Article 202, Article 3-3, paragraph (2), Article 4 of the Supplementary Provisions, Article 5-2-2, paragraph (4), Article 11 of the Supplementary Provisions and Article 12, paragraphs (1) to (5) inclusive, the following paragraph and paragraph (3) of the Supplementary Provisions

(経過措置)

(Transitional measures)

2 前項第二号に掲げる規定による改正後の東京都都税条例(以下「四年新条例」という。)の規定中法人の都民税に関する部分は、同号に掲げる規定の施行の日(以下「二号施行日」という。)以後に開始する事業年度(所得税法等の一部を改正する法律(令和二年

法律第八号)第三条の規定(同法附則第一条第五号ロに掲げる改正規定に限る。)による改正前の法人税法(昭和四十年法律第三十四号。以下「四年旧法人税法」という。)第二条第十二号の七に規定する連結子法人(以下「連結子法人」という。)の連結親法人事業年度(四年旧法人税法第十五条の二第一項に規定する連結親法人事業年度をいう。以下同じ。)が二号施行日前に開始した事業年度を除く。)分の法人の都民税について適用し、二号施行日前に開始した事業年度(連結子法人の連結親法人事業年度が二号施行日前に開始した事業年度を含む。)分の法人の都民税及び二号施行日前に開始した連結事業年度(四年旧法人税法第十五条の二第一項に規定する連結事業年度をいう。以下同じ。)(連結子法人の連結親法人事業年度が二号施行日前に開始した連結事業年度を含む。)分の法人の都民税については、前項第二号に掲げる規定による改正前の東京都都税条例(以下「四年旧条例」という。)の規定中法人の都民税に関する部分は、なおその効力を有する。

- (2) The part of the provisions of the Tokyo Metropolitan Government Tax Ordinance after the revision (hereinafter referred to as the "Four-Year New Ordinance") pursuant to the provision listed in item (ii) of the preceding paragraph that relates to the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for business years beginning on (excluding a consolidated parent corporation business year (meaning the consolidated parent corporation business year prescribed in Article 15-2(1) of the old Corporation Tax Act of 1992(meaning the consolidated business year prescribed in Article 15-2, paragraph (1) of the old Corporation Tax) (Including the consolidated fiscal year of a consolidated subsidiary corporation whose consolidated parent corporation fiscal year began before the effective date of item (ii)). The same shall apply hereinafter) of a consolidated subsidiary corporation (hereinafter referred to as the "Consolidated Subsidiary") prescribed in Article 2, item (xii)-7 of the Corporation Tax Act prior to the revision (Act No. 34 of 1965. Hereinafter referred to as the "Four-Year Old Corporate Tax Act") by Article 3 (limited to the revised provisions listed in Article 1, item (v)(b) of the Supplementary Provisions of the same Act) of the Act for Partial Revision of the Income Tax Act, etc.(Act No.8 of 2020), which commenced before the effective date of item (ii)).or after the date of enforcement (hereinafter referred to as the "Date of Enforcement No. 2") of the provision listed in item (ii) of the preceding paragraph, and with respect to the metropolitan inhabitant tax of corporations for business years beginning before the effective date of item (ii) and the metropolitan inhabitant tax of corporations for consolidated business years beginning before the effective date of item (ii), the part of the provisions of the Tokyo Metropolitan Government Tax Ordinance before the revision (hereinafter referred to as the "Four-Year Old Ordinance") pursuant to the provision listed in item (ii) of the preceding paragraph that relates to the metropolitan inhabitant tax of corporations shall remain in force.

- 3 四年新条例の規定中法人の事業税に関する部分は、二号施行日以後に開始する事業年度(連結子法人の連結親法人事業年度が二号施行日前に開始した事業年度を除く。)に係る法人の事業税について適用し、二号施行日前に開始した事業年度(連結子法人の連結親法人事業年度が二号施行日前に開始した事業年度を含む。)に係る法人の事業税については、四年旧条例の規定中法人の事業税に関する部分は、なおその効力を有する。
- (3) The part of the provisions of the New Ordinance for Year Four that relates to the establishment tax of corporations shall apply to the establishment tax of corporations for business years beginning on (excluding the fiscal year of a consolidated subsidiary corporation whose consolidated parent corporation fiscal year began before the effective date of item (ii)) or after the effective date of item (ii), and the part of the provisions of the Old Ordinance for Year Four that relates to the establishment tax of corporations shall remain in effect with respect to the establishment tax of corporations for business years beginning before the effective date of item (ii) (including the fiscal year of a consolidated subsidiary corporation whose consolidated parent corporation fiscal year began before the effective date of item (ii)).
- 4 この条例による改正後の東京都都税条例(以下「新条例」という。)第百十八条第二項の規定は、令和三年度以後の年度分の固定資産税について適用し、令和二年度分までの固定資産税については、なお従前の例による。
- (4) The provisions of Article 118, paragraph (2) of the Tokyo Metropolitan Tax Ordinance after the revision by this Ordinance (hereinafter referred to as the "New Ordinance") shall apply to the fixed assets tax for the fiscal years after FY2021, and the provisions then in force shall remain applicable to the property tax for the fiscal years up to FY2020.
- 5 新条例第百十八条第三項の規定は、令和三年度以後の年度分の固定資産税について適用する。
- (5) The provisions of Article 118, paragraph (3) of the New Ordinance shall apply to fixed assets tax for the FY 2021 and subsequent fiscal years.
- 6 この条例による改正前の東京都都税条例附則第二十条の規定は、令和二年度分の都市計画税については、なおその効力を有する。
- (6) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with respect to the city planning tax for the FY 2020.

附 則(令和三年条例第五四号)

Supplementary Provisions (Ordinance No.54 of 2021)

(施行期日)

(Date of enforcement)

1 この条例は、令和三年四月一日から施行する。

(1) This ordinance shall come into effect as from April 1, 2021.

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中自動車税の環境性能割に関する部分は、この条例の施行の日(以下この項において「施行日」という。)以後に取得された自動車に対して課すべき自動車税の環境性能割について適用し、施行日前に取得された自動車に対して課する自動車税の環境性能割については、なお従前の例による。

(2) The portion of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relate to the motor vehicle tax (environmental excite) shall apply to the motor vehicle tax (environmental excite) to be imposed on automobiles acquired on and after the effective date of this Ordinance (hereinafter in this paragraph referred to as the "Effective Date"), and the provisions then in force shall remain applicable to the motor vehicle tax (environmental excite) to be imposed on automobiles acquired before the effective date.

- 3 新条例の規定中自動車税の種別割に関する部分は、令和三年度以後の年度分の自動車税の種別割について適用し、令和二年度分までの自動車税の種別割については、なお従前の例による。

(3) The portion of the new ordinance concerning the motor vehicle tax (category base) shall apply to the motor vehicle tax (category base) for the fiscal years after FY2021, and the provisions then in force shall remain applicable to the motor vehicle tax (category base) for the fiscal years up to FY2020.

- 4 別段の定めがあるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、令和三年度以後の年度分の固定資産税及び都市計画税について適用し、令和二年度分までの固定資産税及び都市計画税については、なお従前の例による。

(4) Except as otherwise provided, the part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 2021 and after, and the provisions then in force shall remain applicable to the assets tax and city planning tax for FY 2010 and before.

- 5 この条例による改正前の東京都都税条例附則第十四条第十号の規定は、生産性向上特別措置法(平成三十年法律第二十五号)の施行の日から令和三年三月三十一日までの期間(以下「適用期間」という。)内に地方税法等の一部を改正する法律(令和三年法律第七号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号)附則第十五条第四十一項に規定する中小事業者等(以下「中小事業者等」という。)が取得(同項に規定する取得をいう。以下同じ。)をした同項に規定する機械装置等(以下「機械装置等」という。)(中小事業者等が、同項に規定するリース取引(以下「リース取引」という。)に係る契約により機械装置等を引き渡して使用させる事業を行う者が適用期間内に取得

をした同項に規定する先端設備等に該当する機械装置等を、適用期間内にリース取引により引渡しを受けた場合における当該機械装置等を含む。)に対して課する固定資産税については、なお従前の例による。

- 5 The provisions of Article 14, item (x) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain applicable to the fixed assets tax imposed on machinery, etc. prescribed in Article 15, paragraph (41) of the Supplementary Provisions of the Local Tax Act prior to the revision by Article 1 of the Act for Partial Revision of the Local Tax Act, etc.(Act No.226 of 1950), (hereinafter referred to as a "small and medium-sized business operator, etc.") shall acquire Machinery, equipment, etc. (hereinafter referred to as "Machinery and Equipment, etc.") (hereinafter referred to as "Lease Transactions") by a small and medium-sized enterprise, etc. (including such machinery and equipment, etc. delivered by a lease transaction within the applicable period; hereinafter the same shall apply in this paragraph), during the period from the enforcement of the Act on Special Measures for Productivity Improvement (Act No. 25 of 2018) until March 31, 2021.

附 則(令和三年条例第五九号)

Supplementary Provisions (Ordinance No.59 of 2021)

(施行期日)

(Date of enforcement)

- 1 この条例は、令和四年四月一日(以下「施行日」という。)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。
- (1) This Ordinance shall come into effect as from April 1, 2022 (hereinafter referred to as the "effective date"). However, in the cases listed in the following items, shall come into effect as of the date specified in each item.
- 一 第一条中第二十四条の七の五第一項第一号及び第二号、第二十四条の二十二第二項、第二十四条の二十六、第百三条の十二第二項並びに附則第二十五条第一項の改正規定並びに第二条の規定 公布の日
- (i) The provisions in Article 1 to revise Article 24-7-5, paragraph (1), items (i) and (ii), Article 24-22, paragraph (2), Article 24-26, Article 103-12, paragraph (2), and Article 25, paragraph (1) of the Supplementary Provisions and Article 2: the day of promulgation
- 二 第一条中目次の改正規定、第四条の三第四項第二号、第二十四条の二十七第二項、第百三条の十四、第二百十二条、第二百十三条第一項及び第二項の改正規定、第二百十四条から第二百七条までを削る改正規定並びに第二百十八条を第二百十四条とする改正規定並びに附則第三項から第五項までの規定 令和四年一月一日
- (ii) The provisions revising the table of contents in Article 1, the provisions revising Article 4-3, paragraph (4), item (ii), Article 24-27, paragraph (2), Article 103-14, Article 212, Article 213, paragraphs (1) and (2), the provisions revising Articles 214 to 217 inclusive and Article 218 as

Article 214, and the provisions revising paragraphs (3) to (5) inclusive of the Supplementary Provisions: January 1, 2022

(経過措置)

(Transitional measures)

- 2 第一条の規定による改正後の東京都都税条例の規定中法人の事業税に関する部分は、施行日以後に終了する事業年度に係る法人の事業税について適用し、同日前に終了した事業年度に係る法人の事業税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by Article 1, which relates to establishment taxes of corporations, shall apply to establishment taxes of corporations for business years ending on and after the effective date, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years ending before the effective date.

- 3 附則第一項第二号に掲げる改正規定による改正後の東京都都税条例(以下「四年一月条例」という。)第二十四条の二十七第二項の規定は、令和四年一月一日以後に行われる所得税法等の一部を改正する法律(令和三年法律第十一号。以下「所得税法等改正法」という。)第七条の規定による改正後の租税特別措置法(昭和三十二年法律第二十六号)第三十七条の十一の四第二項に規定する対象譲渡等について適用し、同日前に行われた所得税法等改正法第七条の規定による改正前の租税特別措置法第三十七条の十一の四第二項に規定する対象譲渡等については、なお従前の例による。

(3) The provision of Article 24-27, paragraph (2) of the Tokyo Metropolitan Tax Ordinance after the revision (hereinafter referred to as the "January 2022 Ordinance"). pursuant to the revised provision listed in paragraph, paragraph (1), item (ii) of the Supplementary Provisions shall apply to the subject transfer, etc. prescribed in Article 37-11-4, paragraph (2) of the Special Taxation Measures Act (Act No. 26 of 1957) after the revision pursuant to the provision of Article 7 of the Act for Partial Revision of the Income Tax Act, etc. (Act No. 11 of 2021. Hereinafter referred to as the "Income Tax Act, etc. Revision Act") that is conducted on or after January 1, 2022, which is conducted prior to the said date, the provisions then in force shall remain applicable.

- 4 四年一月条例第二百十二条及び第二百十三条第一項の規定は、令和四年一月一日以後に備付けを開始する帳簿について適用する。

(4) The provisions of Article 212 and Article 213, paragraph (1) of the Ordinance of January 4, 2022 shall apply to the books of account to be kept on and after January 1, 2022.

- 5 四年一月条例第二百十三条第二項の規定は、令和四年一月一日以後に保存が行われる帳簿に係る電磁的記録(地方税法(昭和三十五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。

(5) The provisions of Article 213, paragraph (2) of the January 2022 Ordinance shall apply to

electromagnetic records (electromagnetic records prescribed in paragraph (1) of Article 748 of the Local Tax Act (Act No. 226 of 1950) pertaining to books of account to be preserved on and after January 1, 2022.

附 則(令和四年条例第二二号)

Supplementary Provisions (Ordinance No.22 of 2022)

(施行期日)

(Date of enforcement)

1 この条例は、令和四年四月一日から施行する。

(1) This ordinance shall come into effect as from April 1, 2022.

(経過措置)

(Transitional measures)

2 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十五条の二の規定は、令和三年度分の固定資産税については、なおその効力を有する。

(2) The provision of Article 15-2 of the Supplementary Provisions of the Tokyo Metropolitan Government Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "former ordinance") shall remain in force with regard to the fixed assets tax for the FY 2021.

3 旧条例附則第二十条及び附則第二十条の二の規定は、令和三年度分の都市計画税については、なおその効力を有する。

(3) The provisions of Article 20 of the Supplementary Provisions of the Former Ordinance and Article 20-2 of the Supplementary Provisions shall remain in force with regard to the city planning tax for the fiscal year 2021.

附 則(令和四年条例第六五号)

Supplementary Provisions (Ordinance No.65 of 2022)

(施行期日)

(Date of enforcement)

1 この条例は、令和四年四月一日(以下「施行日」という。)から施行する。

(1) This ordinance shall come into effect as from April 1, 2022. (hereinafter referred to as the "Effective Date")

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、施行日以後に開始する事業年度に係る法人の事業税について適用し、施行日前に開始した事業年度に係る法人の事業税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the "New Ordinance") that relates to establishment taxes of

corporations shall apply to enterprise taxes of corporations for business years beginning on or after the effective date, and the provisions then in force shall remain applicable to establishment taxes of corporations for business years beginning before the effective date.

- 3 新条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(3) The part of the New Ordinance concerning real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 4 新条例の規定中法人の都民税に関する部分は、施行日以後に開始する事業年度分の法人の都民税について適用し、施行日前に開始した事業年度分の法人の都民税については、なお従前の例による。

(4) The part of the new ordinance concerning the metropolitan inhabitant tax of corporations shall apply to the metropolitan inhabitant tax of corporations for the fiscal years beginning on or after the effective date, and the provisions then in force shall remain applicable to the metropolitan inhabitant tax of corporations for the fiscal years beginning before the effective date.

- 5 別段の定めがあるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、令和四年度以後の年度分の固定資産税及び都市計画税について適用し、令和三年度分までの固定資産税及び都市計画税については、なお従前の例による。

(5) Except as otherwise provided, the part of the New Ordinance concerning fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 2022 and after, and the provisions then in force shall remain applicable to the assets tax and city planning tax for FY 2021 and before.

- 6 この条例による改正前の東京都都税条例(以下「旧条例」という。)附則第十四条第二号の規定は、令和二年四月一日から令和四年三月三十一日までの間に取得された地方税法等の一部を改正する法律(令和四年法律第一号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号。以下「旧法」という。)附則第十五条第二項第五号に規定する施設又は設備に対して課する固定資産税については、なおその効力を有する。

(6) The provision of Article 14, item (ii) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance (hereinafter referred to as the "Former Ordinance") shall remain in force with respect to the property tax to be imposed on facilities or equipment prescribed in Article 15, paragraph (2), item (v) of the Supplementary Provisions of the Local Tax Act prior to the revision (Act No. 226 of 1950. Hereinafter referred to as the "Former Act") by Article 1 of the Act to Amend the Local Tax Act, etc.(Act No.1 of

2022) acquired during the period from April 1, 2020 to March 31, 2022.

- 7 旧条例附則第十五条第二項の規定は、平成二十年四月一日から令和四年三月三十一日までの間に旧法附則第十五条の九第九項に規定する熱損失防止改修工事(以下「熱損失防止改修工事」という。)が行われた同項に規定する熱損失防止改修住宅若しくは同条第十項に規定する熱損失防止改修専有部分又は平成二十九年四月一日から令和四年三月三十一日までの間に熱損失防止改修工事が行われた旧法附則第十五条の九の二第四項に規定する特定熱損失防止改修住宅若しくは同条第五項に規定する特定熱損失防止改修住宅専有部分に対して課する固定資産税については、なおその効力を有する。

- (7) With regard to the fixed property tax to be imposed on the specified heat loss prevention renovated house prescribed in Article 15-9-2, paragraph (4) of the Supplementary Provisions of the Former Act or the specified heat loss prevention renovated exclusive use portion of a heat loss prevention renovated house prescribed in paragraph (5) of the said Article for which heat loss prevention renovation work (hereinafter referred to as "heat loss prevention renovation work") has been conducted during the period from April 1, 2008 to March 31, 2022, or With regard to the fixed property tax to be imposed on the specified heat loss prevention renovated house prescribed in Article 15-9-2, paragraph (4) of the Supplementary Provisions of the Former Act or the exclusive use portion of the specified heat loss prevention renovated house prescribed in paragraph (5) of the same Article for which heat loss prevention renovation work was conducted during the period from April 1, 2017 to March 31, 2022, the provisions shall remain in force.

附 則(令和四年条例第八七号)

Supplementary Provisions (Ordinance No. 87 of 2022)

(施行期日)

(Date of enforcement)

- 1 この条例は、令和五年四月一日(以下「施行日」という。)から施行する。ただし、附則第十四条の改正規定は、公布の日から施行する。

- (1) This ordinance shall come into effect as from April 1, 2023 (hereinafter referred to as the "Effective Date"). However, the provisions revising Article 14 of the Supplementary Provisions shall come into effect as from the day of promulgation.

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

- (2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance

that relates to real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

附 則(令和五年条例第二〇号)

Supplementary Provisions (Ordinance No. 20 of 2023)

(施行期日)

(Date of enforcement)

1 この条例は、令和五年四月一日から施行する。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。

(1) This ordinance shall come into effect as from April 1, 2023. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 第四条の三第七項の改正規定(「第三百八十二条の三の証明書」の下に「(同条ただし書の規定による措置を講じたものを含む。)」を加える部分に限る。)及び第三十五条第一項の改正規定 公布の日

(i) The provisions revising Article 4-3, paragraph (7) (limited to the part adding “including those taken measures pursuant to the proviso of the same Article” under the “certificate under Article 382-3”): the day of promulgation

二 第四条の三第七項の改正規定(「に交付」の下に「(法第三百八十二条の四の規定により当該証明書に住所に代わる事項を記載したものの交付を含む。以下この項において同じ。)」を加える部分に限る。)及び次項の規定 令和六年四月一日

(ii) The provisions revising Article 4-3, paragraph (7) (limited to the part adding “including the issuance of a document stating the matter that substitutes for the address on the said certificate pursuant to the provisions of Article 382-4 of the Act; the same shall apply hereinafter in this paragraph” under “issued for”) and the provisions of the following paragraph: April 1, 2024

(経過措置)

(Transitional measures)

2 前項第二号に掲げる改正規定による改正後の東京都都税条例第四条の三第七項の規定は、令和六年四月一日以後にされる地方税法(昭和二十五年法律第二百二十六号)第二十条の十の規定による証明書(地方税法施行令(昭和二十五年政令第二百四十五号)第六条の二十一第一項第四号に掲げる事項に係るものに限る。)又は同法第三百八十二条の三の規定による証明書(同条ただし書の規定による措置を講じたものを含む。)の交付について適用する。

(2) The provisions of Article 4-3, paragraph (7) of the Tokyo Metropolitan Tax Ordinance as amended by the amended provisions listed in item (ii) of the preceding paragraph shall apply to the issuance of certificate (limited to those pertaining to the matters listed in Article 6-21,

paragraph (1), item (iv) of the Local Tax Act Enforcement Order (Cabinet Order No. 245 of 1950) under Article 20-10 of the Local Tax Act (Act No. 226 of 1950) which is made on or after April 1, 2024.

- 3 この条例による改正前の東京都都税条例(以下「旧条例」という。)第百十八条第一項、第百三十条、第二百七条、第二百十一条及び附則第十四条第十一号の規定は、令和二年四月三十日から令和三年三月三十一日までの期間(以下この項において「適用期間」という。)内に地方税法等の一部を改正する法律(令和三年法律第七号。次項において「令和三年改正法」という。)第一条の規定による改正前の地方税法附則第六十四条に規定する中小事業者等(以下この項において「中小事業者等」という。)が取得(同条に規定する取得をいう。以下この項において同じ。)をした同条に規定する家屋及び構築物(中小事業者等が、同条に規定するリース取引(以下この項において「リース取引」という。)に係る契約により家屋及び構築物を引き渡して使用させる事業を行う者が適用期間内に取得をした同条に規定する先端設備等に該当する家屋及び構築物を、適用期間内にリース取引により引渡しを受けた場合における当該家屋及び構築物を含む。)に対して課する固定資産税については、なお従前の例による。

- (3) The provisions of Article 118, paragraph (1), Article 130, Article 207, Article 211 of the Tokyo Metropolitan Tax Ordinance prior to the amendment by this Ordinance (hereinafter referred to as the “Former Ordinance”, and Article 14, item (xi) of the Supplementary Provisions of the Former Ordinance shall remain applicable to the fixed assets tax to be imposed on houses and structures prescribed in the same Articles acquired by the small and medium-sized business operator prescribed in Article 64 of the Supplementary Provisions of the Local Tax Act prior to the amendment by Article 1 of the Act for Partial Revision of the Local Tax Act, etc. (Act No. 7 of 2021; referred to in the following paragraph as the “Amendment Act of 2021) (hereinafter in this paragraph referred to as the “small and medium-sized business operator, etc.”) during the period from April 30, 2020 to March 31, 2021 (hereinafter in this paragraph referred to as the “applicable period”) (including the houses and structures acquired by a business operator who delivers and makes available of such houses and structures which fall under advanced equipment prescribed in the same Article during the applicable period, which is delivered to the small and medium-sized business operator, etc. pursuant to the contract pertaining to a lease transaction prescribed in the same Article (hereinafter in this paragraph referred to as the “lease transaction”) during the applicable period by a lease transaction.

- 4 旧条例第百十八条第一項、第百三十条、第二百七条、第二百十一条及び附則第十四条第十一号の規定は、令和三年四月一日から令和五年三月三十一日までの期間(以下この項において「適用期間」という。)内に令和三年改正法附則第一条第四号に掲げる規定による改正前の地方税法附則第六十四条に規定する中小事業者等(以下この項において「中小事業者等」という。)が取得(同条に規定する取得をいう。以下この項において同

じ。)をした同条に規定する特例対象資産(以下この項において「特例対象資産」という。)(中小事業者等が、同条に規定するリース取引(以下この項において「リース取引」という。)に係る契約により特例対象資産を引き渡して使用させる事業を行う者が適用期間内に取得をした同条に規定する先端設備等に該当する特例対象資産を、適用期間内にリース取引により引渡しを受けた場合における当該特例対象資産を含む。)に対して課する固定資産税については、なお従前の例による。

(4) The provisions of Article 118, paragraph (1), Article 130, Article 207, Article 211 of the Former Ordinance and Article 14, item (xi) of the Supplementary Provisions of the Former Ordinance shall remain applicable to the fixed assets tax to be imposed on assets which fall under the special provisions prescribed in the same Article (hereinafter in this paragraph referred to as the “assets which fall under the special provisions”) acquired by the small and medium-sized business operator prescribed in Article 64 of the Supplementary Provisions of the Local Tax Act prior to the amendment by Article 1, item (iv) of the Supplementary Provisions of the Amendment Act of 2021 (hereinafter in this paragraph referred to as the “small and medium-sized business operator, etc.”) during the period from April 1, 2021 to March 31, 2023 (hereinafter in this paragraph referred to as the “applicable period”) (including the assets which fall under the special provisions acquired by a business operator who delivers and makes available of such assets which fall under the special provisions which fall under advanced equipment prescribed in the same Article during the applicable period, which is delivered to the small and medium-sized business operator, etc. pursuant to the contract pertaining to a lease transaction prescribed in the same Article (hereinafter in this paragraph referred to as the “lease transaction”) during the applicable period by a lease transaction.

5 旧条例附則第十五条の二の規定は、令和四年度分の固定資産税については、なおその効力を有する。

(5) The provisions of Article 15-2 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the fixed assets tax for FY 2022.

6 旧条例附則第二十条及び附則第二十条の二の規定は、令和四年度分の都市計画税については、なおその効力を有する。

(6) The provisions of Article 20 and Article 20-2 of the Supplementary Provisions of the Former Ordinance shall remain in force with respect to the city planning tax for FY 2022.

附 則(令和五年条例第五一号)

Supplementary Provisions (Ordinance No. 51 of 2023)

(施行期日)

(Date of enforcement)

1 この条例は、令和五年四月一日(以下「施行日」という。)から施行する。

(1) This ordinance shall come into effect as from April 1, 2023 (hereinafter referred to as the

“Effective Date”).

(経過措置)

(Transitional measures)

- 2 この条例による改正後の東京都都税条例(以下「新条例」という。)の規定中法人の事業税に関する部分は、施行日以後に残余財産が確定する法人の当該残余財産の確定の日の属する事業年度(施行日前に残余財産が確定した法人の当該残余財産の確定の日の属する事業年度で当該事業年度のこの条例による改正前の東京都都税条例(以下「旧条例」という。)第三十五条第一項第七号に定める申告納付の期間の末日が施行日以後に到来するもの(以下「経過事業年度」という。)を含む。)に係る法人の事業税について適用し、施行日前に残余財産が確定した法人の当該残余財産の確定の日の属する事業年度(経過事業年度を除く。)に係る法人の事業税については、なお従前の例による。

(2) The part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance concerning the business tax of corporation shall apply to the business tax of corporation pertaining to fiscal year that includes the date on which the residual assets of corporation whose residual assets are determined on or after the effective date is determined (including fiscal year that includes the date on which the residual assets of corporation whose residual assets have been determined before the effective date, and of which the last day of the period for filing and paying prescribed in Article 35, paragraph (1), item (vii) of the Tokyo Metropolitan Tax Ordinance prior to the amendment by this Ordinance (hereinafter referred to as the “Former Ordinance”) is due on or after the effective date (hereinafter referred to as the “elapsed fiscal year”), and the provisions then in force shall remain applicable to the business tax of corporation pertaining to fiscal year that includes the date on which the residual assets of corporation (excluding the elapsed fiscal year) whose residual assets have been determined before the effective date is determined.

- 3 新条例の規定中不動産取得税に関する部分は、施行日以後の不動産の取得に対して課すべき不動産取得税について適用し、施行日前の不動産の取得に対して課する不動産取得税については、なお従前の例による。

(3) The part of the provisions of the New Ordinance concerning the real estate acquisition tax shall apply to the real estate acquisition tax to be imposed on the acquisition of real estate on and after the effective date, and the provisions then in force shall remain applicable to the real estate acquisition tax to be imposed on the acquisition of real estate before the effective date.

- 4 新条例附則第七条の規定は、令和五年度以後の年度分の自動車税の種別割について適用し、令和四年度分までの自動車税の種別割については、なお従前の例による。

(4) The provisions of Article 7 of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax (category base) for FY 2023 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax (category base) up to FY

2022.

- 5 別段の定めがあるものを除き、新条例の規定中固定資産税及び都市計画税に関する部分は、令和五年度以後の年度分の固定資産税及び都市計画税について適用し、令和四年度分までの固定資産税及び都市計画税については、なお従前の例による。

(5) Except as otherwise provided, the part of the provisions of the New Ordinance concerning the fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 2023 and after, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for FY 2022 and before.

- 6 旧条例附則第十四条第三号の規定は、平成二十七年四月一日から令和五年三月三十一日までの間に新たに取得された地方税法等の一部を改正する法律(令和五年法律第一号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号。以下「旧法」という。)附則第十五条第十五項に規定する家屋及び償却資産に対して課する固定資産税並びに同項に規定する家屋に対して課する都市計画税については、なお従前の例による。

(6) The provisions of Article 14, item (iii) of the Supplementary Provisions of the Former Ordinance shall remain applicable to the fixed assets tax to be imposed on houses and depreciable assets prescribed in Article 15, paragraph (15) of the Supplementary Provisions and city planning tax to be imposed on houses prescribed in the same paragraph of the Local Tax Act prior to the revision (Act No. 226 of 1950; hereinafter referred to as the “Former Act”) by Article 1 of the Act to amend the Local Tax Act, etc. (Act No. 1 of 2023) acquired during the period from April 1, 2015 to March 31, 2023.

- 7 旧条例附則第十四条第八号の規定は、平成二十九年四月一日から令和五年三月三十一日までの間に受けた旧法附則第十五条第三十三項に規定する政府の補助に係る同項に規定する特定事業所内保育施設の用に供する固定資産に対して課する固定資産税及び都市計画税については、なお従前の例による。

(7) The provisions of Article 14, item (viii) of the Supplementary Provisions of the Former Ordinance shall remain applicable to the fixed assets tax and city planning tax to be imposed on the fixed assets used for the Specified In-House Daycare Facilities prescribed in Article 15, paragraph (33) of the Supplementary Provisions of the Former Ordinance pertaining to government assistance acquired during the period from April 1, 2017 to March 31, 2023.

附 則(令和五年条例第五五号)抄

Supplementary Provisions (Ordinance No. 55, 2023) Extract

(施行期日)

(Date of enforcement)

- 1 この条例は、令和六年一月一日(以下「施行日」という。)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。

(1) This ordinance shall come into effect as from April 1, 2024 (hereinafter referred to as the “Effective Date”). However, in the cases listed in the following items, shall come in to effect as of the date specified in each item.

一 附則第六条の三第二項を削る改正規定、附則第十四条に一号を加える改正規定並びに附則第十五条第二項及び第三項の改正規定並びに附則第六項の規定 公布の日

(i) The provisions deleting paragraph (2) of Article 6-3 of the Supplementary Provisions and provisions revising Article 14 of the Supplementary Provisions by adding an item, and provisions revising Article 15, paragraph (2) and (3) of the Supplementary Provisions and provisions of paragraph (6) of the Supplementary Provisions: the day of promulgation

二 第七十条第一号及び第二号の改正規定並びに附則第四項の規定 令和七年四月一日

(ii) The provisions revising Article 70, item (i) and (ii), and provisions of paragraph (4) of the Supplementary Provisions: April 1, 2025

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例(以下「新条例」という。)第十九条第二項及び第二十四条の十一第一項第五号の規定は、令和六年度以後の年度分の個人の都民税について適用し、令和五年度分までの個人の都民税については、なお従前の例による。

(2) The provisions of Article 19, paragraph (2) and Article 24-11, paragraph (1), item (v) of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance (hereinafter referred to as the “New Ordinance”) shall apply to the individual metropolitan inhabitant tax for the FY 2024 and subsequent fiscal years, and the provisions then in force shall remain applicable to the individual metropolitan inhabitant tax prior to the FY 2023.

3 新条例第二十四条の九の規定は、令和六年度以後の年度分の個人の都民税に係る徴収金又は森林環境税に係る徴収金について適用し、令和五年度分までの個人の都民税に係る徴収金については、なお従前の例による。

(3) The provisions of Article 24-9 of the New Ordinance shall apply to the collection money pertaining to the individual metropolitan inhabitant tax or that pertaining to the forest environmental tax for the FY 2024 and subsequent fiscal years, and the provisions then in force shall remain applicable to the collection money pertaining to the individual metropolitan inhabitant tax prior to the FY 2023.

5 新条例附則第六条の二の四第二項の規定は、施行日以後に取得された自動車に対して課すべき自動車税の環境性能割について適用し、施行日前に取得された自動車に対して課する自動車税の環境性能割については、なお従前の例による。

(5) The provisions of Article 6-2-4, paragraph (2) of the Supplementary Provisions of the New Ordinance shall apply to the environmental excite for the motor vehicle tax to be imposed on automobiles acquired on and after the effective date, and the provisions then in force shall

remain applicable to the environmental excite for the motor vehicle tax to be imposed on automobiles acquired before the effective date.

- 6 附則第一項第一号に掲げる改正規定による改正前の東京都都税条例附則第六条の三第二項の規定は、令和元年十月一日から令和三年十二月三十一日までの間に取得された同項に規定する自家用の乗用車に対して課する自動車税の環境性能割については、なお従前の例による。

- (6) The provisions of Article 6-3, paragraph (2) or the Tokyo Metropolitan Tax Ordinance prior to the amendment by the amended provision listed in paragraph (1), item (i) of the Supplementary Provisions shall remain applicable to the environmental excite for the motor vehicle tax imposed on private passenger vehicles prescribed in the same paragraph acquired during the period from October 1, 2019 to December 31, 2021.

- 7 新条例附則第七条の三第二項の規定は、令和五年度分の施行日以後に納税義務が発生した者に課すべき自動車税の種別割及び令和六年度以後の年度分の自動車税の種別割について適用し、令和五年度分までの施行日前に納税義務が発生した者に課する自動車税の種別割については、なお従前の例による。

- (7) The provisions of Article 7-3, paragraph (2) of the Supplementary Provisions of the New Ordinance shall apply to the motor vehicle tax (category base) to be imposed on those whose tax liability accrued on and after the effective date for FY 2023 and the motor vehicle tax (category base) for FY 2024 and subsequent fiscal years, and the provisions then in force shall remain applicable to the motor vehicle tax to be imposed on those whose tax liability accrued before the effective date up to FY 2023.

附 則(令和六年条例第二一号)

Supplementary Provisions (Ordinance No. 21, 2024)

(施行期日)

(Date of enforcement)

- 1 この条例は、公布の日から施行する。

- (1) This ordinance shall come into effect as from the day of promulgation.

(経過措置)

(Transitional measures)

- 2 この条例による改正前の東京都都税条例附則第二十条の規定は、令和五年度分の都市計画税については、なおその効力を有する。

- (2) The provisions of Article 20 of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain in force with regard to the city planning tax for FY 2023.

附 則(令和六年条例第九四号)

Supplementary Provisions (Ordinance No. 94, 2024)

(施行期日)

(Date of enforcement)

1 この条例は、令和六年四月一日から施行する。

(1) This ordinance shall come into effect as from April 1, 2024.

(経過措置)

(Transitional measures)

2 次項に定めるものを除き、この条例による改正後の東京都都税条例の規定中固定資産税及び都市計画税に関する部分は、令和六年度以後の年度分の固定資産税及び都市計画税について適用し、令和五年度分までの固定資産税及び都市計画税については、なお従前の例による。

(2) Except as provided for in the following paragraph, the part of the provisions of the Tokyo Metropolitan Tax Ordinance revised by this Ordinance concerning the fixed assets tax and city planning tax shall apply to the fixed assets tax and city planning tax for FY 2024 and after, and the provisions then in force shall remain applicable to the fixed assets tax and city planning tax for FY 2023 and before.

3 この条例による改正前の東京都都税条例附則第十四条第八号の規定は、平成二十九年四月一日から令和六年三月三十一日までの間に受けた地方税法等の一部を改正する法律(令和六年法律第四号)第一条の規定による改正前の地方税法(昭和二十五年法律第二百二十六号)附則第十五条第三十二項に規定する政府の補助に係る同項に規定する特定事業所内保育施設の用に供する固定資産に対して課する固定資産税及び都市計画税については、なお従前の例による。

(3) The provisions of Article 14, item (viii) of the Supplementary Provisions of the Tokyo Metropolitan Tax Ordinance prior to the revision by this Ordinance shall remain applicable to the fixed assets tax and city planning tax to be imposed on the fixed assets used for the Specified In-House Daycare Facilities prescribed in Article 15, paragraph (32) of the Supplementary Provisions of the Local Tax Act pertaining to government assistance prior to the revision (Act No. 226 of 1950) by Article 1 of the Act to amend the Local Tax Act, etc. (Act No. 4 of 2024) acquired during the period from April 1, 2017 to March 31, 2024.

附 則(令和六年条例第九五号)

Supplementary Provisions (Ordinance No. 95, 2024)

(施行期日)

(Date of enforcement)

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。

(1) This ordinance shall come into effect as from the day of promulgation. However, in the cases listed in the following items, shall come into effect as of the date specified in each item.

一 第八十五条の改正規定 令和七年一月一日

(i) The provisions revising Article 85: January 1, 2025

二 第二十五条第一項第一号ロ、第百六条第一項の表第一号ハ及び附則第五条の二の二
第二項の改正規定 令和七年四月一日

(ii) The provisions revising Article 25, paragraph (1), item (i)(b), item (i)(c) of the table in
paragraph (1) of Article 106, and Article 5-2-2, paragraph (2) of the Supplementary
Provisions: April 1, 2025

(経過措置)

(Transitional measures)

2 この条例による改正後の東京都都税条例第二十四条の八第一項の規定は、令和六年度
以後の年度分の個人の都民税の賦課徴収に関する報告について適用し、令和五年度分ま
での個人の都民税の賦課徴収に関する報告については、なお従前の例による。

(2) The provisions of Article 24-8, paragraph (1) of the Tokyo Metropolitan Tax Ordinance revised
by this Ordinance shall apply to the report on the assessment and collection of individual
metropolitan inhabitants taxes for FY 2024 and after, and the provisions then in force shall
remain applicable to the report on the assessment and collection of individual metropolitan
inhabitants taxes for FY 2023 and before.