

○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

Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking
Businesses, etc. in Tokyo Metropolitan

平成一二年四月一日

April 1, 2000

条例第一四五号

Ordinance No. 145

改正 平成一三年三月三十一日条例第八〇号

Amended Ordinance No. 80 of March 31, 2001

平成一四年四月一日条例第一一〇号

Ordinance No. 110 of April 1, 2002

平成一四年一二月二五日条例第一六三号

Ordinance No. 163 of December 25, 2002

平成一五年四月一日条例第九八号

Ordinance No. 98 of April 1, 2003

平成一五年一〇月七日条例第一二二号

Ordinance No. 122 of October 7, 2003

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を公布する。

Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses,
etc. in Tokyo Metropolitan shall be promulgated.

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

Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking
Businesses, etc. in Tokyo Metropolitan

(趣旨)

(Purport)

第一条 この条例は、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。)

第七十二条の十九の規定に基づき、法人の行う銀行業等に対する事業税の課税標準その他所要の事項について、東京都都税条例(昭和二十五年東京都条例第五十六号。以下「都税条例」という。)の特例を定めるものとする。

Article 1. This Ordinance shall provide for special provisions of the Tokyo Metropolitan

Government Tax Ordinance (Tokyo Metropolitan Ordinance No. 56 of 1950; hereinafter referred to as the "Metropolitan Tax Ordinance") concerning the tax base of enterprise taxes on banking business, etc. conducted by corporations and other necessary matters pursuant to Article 72-19 of the Local Tax Act (Act No. 226 of 1950, hereinafter referred to as the "Act").

(用語の意義)

(Definitions of Terms)

第二条 この条例において「銀行業等」とは、次に掲げる業務又は事業をいう。

Article 2. (1) In this Ordinance, "banking businesses, etc." means any of the following businesses or undertakings.

一 銀行法(昭和五十六年法律第五十九号)第二条第一項に規定する銀行が同法その他の法律の規定により行う業務

(i) Business conducted by banks prescribed in Article 2, paragraph (1) of the Banking Act (Act No. 59 of 1981) pursuant to the provisions of the same Act and other Acts

二 長期信用銀行法(昭和二十七年法律第百八十七号)第二条に規定する長期信用銀行が同法の規定により行う業務

(ii) Businesses conducted by the long-term credit bank prescribed in Article 2 of the Long-Term Credit Bank Act (Act No. 187 of 1952) pursuant to the provisions of the same Act

三 信用金庫又は信用金庫連合会が信用金庫法(昭和二十六年法律第二百三十八号)の規定により行う業務

(iii) Businesses conducted by shinkin banks or federations of shinkin banks pursuant to the provisions of the Shinkin Bank Act (Act No. 238 of 1951)

四 信用協同組合又は協同組合連合会(中小企業等協同組合法(昭和二十四年法律第百八十一号)第九条の九第一項第一号の事業を行うものに限る。)が同法の規定により行う事業

(iv) Businesses conducted by credit cooperatives or federations of cooperatives (limited to those engaged in the business set forth in Article 9-9, paragraph (1), item (i) of the Small and Medium-Sized Enterprise Cooperatives Act (Act No. 181 of 1949)) pursuant to the provisions of the same Act

五 労働金庫又は労働金庫連合会が労働金庫法(昭和二十八年法律第二百二十七号)の規定により行う業務

(v) Businesses conducted by a labor bank or federation of labor banks pursuant to the provisions of the Labor Bank Act (Act No. 227 of 1953)

六 商工組合中央金庫が商工組合中央金庫法(昭和十一年法律第十四号)の規定により行う業務

(vi) Businesses conducted by the shoko chukin bank pursuant to the provisions of the Shoko Chukin Bank Act (Act No. 14 of 1936)

七 農業協同組合又は農業協同組合連合会が農業協同組合法(昭和二十二年法律第百三十二号)の規定により行う事業のうち同法第十一条第二項に規定する信用事業

(vii) Credit business prescribed in Article 11, paragraph (2) of the Agricultural Cooperatives Act (Act No. 132 of 1947) among the businesses conducted by agricultural cooperatives or federations of agricultural cooperatives pursuant to the provisions of the same Act.

八 農林中央金庫が農林中央金庫法(平成十三年法律第九十三号)の規定により行う業務

(viii) Businesses conducted by the Norinchukin Bank pursuant to the provisions of the Norinchukin Bank Act (Act No. 93 of 2001)

九 漁業協同組合、水産加工業協同組合、漁業協同組合連合会又は水産加工業協同組合連合会が水産業協同組合法(昭和二十三年法律第二百四十二号)の規定により行う事業のうち同法第十一条の四第二項(同法第九十二条第一項、第九十六条第一項及び第一百条第一項において準用する場合を含む。)に規定する信用事業

(ix) Credit business prescribed in Article 11-4, paragraph (2) of the Fishery Cooperative Act (Act No. 242 of 1948) (including as applied mutatis mutandis pursuant to Article 92, paragraph (1), Article 96, paragraph (1) and Article 100, paragraph (1) of the same Act) among businesses conducted by the fishery cooperative, fishery processing cooperative, federation of fishery cooperatives, or federation of fishery processing cooperatives pursuant to the provisions of the same Act.

十 日本銀行が日本銀行法(平成九年法律第八十九号)の規定により行う業務

(x) Businesses conducted by the Bank of Japan pursuant to the provisions of the Bank of Japan Act (Act No. 89 of 1997)

2 この条例において「資金」とは、次に掲げるものをいう。

(2) In this Ordinance, "funds" means the followings;

一 預金

(i) Deposits

二 貯金

(ii) Savings

三 定期積金

(iii) Term deposit

四 銀行法第二条第四項に規定する掛金

(iv) Money in installments prescribed in Article 2, paragraph (4) of the Banking Act

五 金銭信託、貸付信託、年金信託又は財産形成給付信託に係る信託契約により受け入れた金銭

(v) Money received under trust agreements related to money trusts, loan trusts, pension trusts or property formation benefit trusts

六 長期信用銀行法第八条の規定により発行した債券

(vi) Bonds issued pursuant to the provisions of Article 8 of the Long-Term Credit Bank Act

七 信用金庫法第五十四条の二の規定により発行した債券

(vii) Bonds issued pursuant to the provisions of Article 54-2 of the Shinkin Bank Act

八 商工組合中央金庫法第三十一条の規定により発行した商工債券

(viii) Commercial and industrial bonds issued pursuant to the provisions of Article 31 of the Shoko Chukin Bank Act

九 農林中央金庫法第六十条の規定により発行した農林債券

(ix) Agriculture and forestry bonds issued pursuant to the provisions of Article 60 of the Norinchukin Bank Act

十 金融システム改革のための関係法律の整備等に関する法律(平成十年法律第百七号)附則第百六十九条によりなお効力を有することとされる同法による改正前の金融機関の合併及び転換に関する法律(昭和四十三年法律第八十六号)第十七条の二の規定により発行した債券

(x) Bonds issued pursuant to the provision of Article 17-2 of the Act on Financial Institutions' Merger and Conversion (Act No. 86 of 1968) prior to the amendment by the Act on Preparation of Relevant Acts for Financial System Reform (Act No. 107 of 1998) which shall remain in force pursuant to Article 169 of the Supplementary Provisions of the same Act.

十一 前各号に準ずるものとして東京都規則(以下「規則」という。)で定めるもの

(xi) Those specified in the Tokyo Metropolitan Government Regulations (hereinafter referred to as the "Regulations") as equivalent to each of the preceding items.

3 この条例において「業務粗利益等」とは、次に掲げるものの合計額をいう。

(3) In this Ordinance, "gross business profit, etc." means the sum of the followings.

一 銀行法施行規則(昭和五十七年大蔵省令第十号)別表に掲げる業務粗利益

(i) Gross business profit listed in the appended table of the Ordinance for Enforcement of the Banking Act (Ordinance of the Ministry of Finance No. 10 of 1982)

二 長期信用銀行法施行規則(昭和五十七年大蔵省令第十三号)別表に掲げる業務粗利益

(ii) Gross business profit listed in the appended table of the Ordinance for Enforcement of the Long-Term Credit Bank Act (Ordinance of the Ministry of Finance No. 13 of 1982)

三 信用金庫法施行規則(昭和五十七年大蔵省令第十五号)別表に掲げる業務粗利益

(iii) Gross business profit listed in the appended table of the Ordinance for Enforcement of the Shinkin Bank Act (Ordinance of the Ministry of Finance No. 15 of 1982)

四 協同組合による金融事業に関する法律施行規則(平成五年大蔵省令第十号)別表に掲げる業務粗利益

(iv) Gross business profit listed in the appended table of the Ordinance for Enforcement of the Act on Financial Businesses by Cooperative (Ordinance of the Ministry of Finance No. 10 of 1993)

五 労働金庫法施行規則(昭和五十七年大蔵省令・労働省令第一号)別表に掲げる業務粗利益

(v) Gross business profit listed in the appended table of the Ordinance for Enforcement of the Labor Bank Act (Ordinance of the Ministry of Finance and the Ministry of Labor No. 1 of 1982)

六 商工組合中央金庫法施行規則(昭和十一年商工省令・大蔵省令)別表に掲げる業務粗

利益

(vi) Gross business profit listed in the appended table of the Ordinance for Enforcement of the Shoko Chukin Bank Act (Ordinance of the Ministry of Commerce and Industry and the Ministry of Finance in 1936)

七 農業協同組合及び農業協同組合連合会の信用事業に関する命令(平成五年大蔵省令・農林水産省令第一号)第五十五条第一項第三号ハの表に掲げる事業粗利益

(vii) Gross business profit listed in the table in Article 55, paragraph (1), item (iii)(c) of the Order Concerning Credit Business of Agricultural Cooperatives and Federations of Agricultural Cooperatives (Ordinance of the Ministry of Finance and the Ministry of Agriculture, Forestry and Fisheries No. 1 of 1993)

八 農林中央金庫法施行規則(平成十三年内閣府令・農林水産省令第十六号)第四十九条第三号ハに掲げる業務粗利益

(viii) Gross business profit listed in Article 49, item (iii)(c) of the Ordinance for Enforcement of the Norinchukin Bank Act (Ordinance of the Cabinet Office and the Ministry of Agriculture, Forestry and Fisheries No. 16 of 2001)

九 漁業協同組合等の信用事業に関する命令(平成五年大蔵省令・農林水産省令第二号)第四十八条第一項第三号ハの表に掲げる事業粗利益

(ix) Gross business profit listed in the table in Article 48, paragraph (1), item (iii)(c) of the Order on Credit Business of Fishery Cooperatives, etc. (Ordinance of the Ministry of Finance and the Ministry of Agriculture, Forestry and Fisheries No. 2 of 1993)

十 金融機関の信託業務の兼営等に関する法律施行規則(昭和五十七年大蔵省令第十六号)第十一条の二第一項第二号イに規定する信託報酬

(x) Trust fees prescribed in Article 11-2, paragraph (1), item (ii)(a) of the Ordinance for Enforcement of the Act on Engagement in Trust Business by Financial Institutions (Ordinance of the Ministry of Finance No. 16 of 1982)

十一 前各号に掲げる業務粗利益、事業粗利益又は信託報酬に準ずるものとして規則で定めるもの

(xi) Those specified by the Regulations as equivalent to the gross business profit, gross enterprise profit or trust fees listed in each of the preceding items.

(平一四条例一一〇・平一四条例一六三・平一五条例九八・一部改正)

(Ordinance No. 110 of 2002, No. 163 of 2002 and No. 98 of 2003, partially amended)

(課税標準)

(Tax base)

第三条 銀行業等に対する事業税の課税標準は、各事業年度の業務粗利益等による。

Article 3. (1) The tax base of enterprise tax on banking business depends on the gross business profit, etc. for each fiscal year.

2 銀行業等とその他の事業と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。

(2) A corporation that engages in both banking business and other businesses shall keep separate accounts for each business.

3 第一項の規定は、平成十二年四月一日以後四年以内に開始する各事業年度(当該事業年度の終了の日(同項の規定の適用があるものとした場合において第八条第一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、その事業年度開始の日から六月の期間の末日)の資金の総額が五兆円未満の事業年度及び清算中の各事業年度を除く。)分の事業税について適用する。

(3) The provision of paragraph (1) shall apply to the enterprise taxes for each business year beginning within four years after April 1, 2000 (excluding business years in which the total amount of funds as of the last day of the relevant business year (in the case of enterprise taxes to be declared and paid pursuant to the proviso of Article 8, paragraph (1) when the provision of the same paragraph shall apply, the last day of the period of six months from the date of commencement of the relevant business year) is less than five trillion yen and each business year in which the enterprise taxpayer is in the process of liquidation).

4 銀行法第四十七条第一項に規定する外国銀行に対しこの条例の規定を適用する場合における資金の総額は、当該外国銀行に係る同条第二項に規定する外国銀行支店の全部が有する資金を合算した金額とする。

(平一五条例一二二・一部改正)

(4) Where the provisions of this Ordinance are applied to a foreign bank prescribed in Article 47, paragraph (1) of the Banking Act, the total amount of funds shall be added up together of funds held by all of the branches of the foreign bank prescribed in paragraph (2) of the same Article related to the relevant foreign bank.

(Ordinance No. 122 of 2003, partially amended)

(法の施行地外において銀行業等を行う法人の課税標準の算定)

(Calculation of tax base for corporations engaged in banking business, etc. outside the place of enforcement of the Act)

第四条 法の施行地に主たる事務所又は事業所を有する銀行業等を行う法人(以下「内国法人」という。)で、法の施行地外にその事業が行われる場所で地方税法施行令(昭和二十五年政令第二百四十五号。以下「法施行令」という。)第二十三条に規定するものを有するものの事業税の課税標準とすべき業務粗利益等は、当該法人の業務粗利益等から法の施行地外の事業に帰属する業務粗利益等を控除して得た額とする。この場合において、法の施行地外の事業に帰属する業務粗利益等の計算が困難であるときは、規則で定めるところにより計算した金額をもって、当該法人の法の施行地外の事業に帰属する業務粗利益等とみなす。

(平一四条例一六三・一部改正)

Article 4. Gross business profit, etc. which shall be the tax base of enterprise tax for a corporation engaged in the banking business, etc. with its principal office or place of business in the place where the Act is in force (hereinafter referred to as a "domestic corporation") and conducting its business outside the place where the Act is in force, and which is subject to the jurisdiction prescribed in the Article 23 of the Local Tax Act Enforcement Order (Cabinet Order No. 245 of 1950, hereinafter referred to as the "Order for Enforcement of the Act"), shall be calculated by the gross business profit, etc. of the relevant corporation with deducting its gross business profit, etc. belongs to its business outside the place where the Act is in force. In this case, if it is difficult to calculate the gross business profit, etc. belongs to the business outside the place where the Act is in force, the amount calculated pursuant to the provisions of the Regulations shall be deemed to be the gross business profit, etc. which belongs to the business of the relevant corporation outside the place where the Act is in force.

(Ordinance No. 163 of 2002, partially amended)

(税率)

(Tax rate)

第五条 第三条第一項の規定の適用を受ける銀行業等に対する事業税の税率は、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ものとする。

Article 5. The tax rate for enterprise tax on the banking business, etc. subject to the provision of Article 3, paragraph (1) shall be the rate specified in each of the following items in accordance with the classification listed in the relevant item.

一 特別法人 百分の〇・六

(i) 0.6/100 for special corporations

二 その他の法人 百分の〇・九

(ii) 0.9/100 for other corporations

(平一五条例一二二・一部改正)

(Ordinance No. 122 of 2003, partially amended)

(税率の適用区分)

(Classification of applicable tax rate)

第六条 前条の税率は、各事業年度終了の日現在における税率による。ただし、第八条第一項ただし書又は第二十二条第三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、当該事業年度開始の日から六月の期間の末日現在における税率による。

Article 6. The tax rate under the preceding Article shall be the tax rate as of the last day of each business year. However, in the case of enterprise taxes to be declared and paid pursuant to the proviso of Article 8, paragraph (1) or the proviso of Article 22, paragraph (3), the tax rate as of the last day of the period of six months from the date of commencement of the relevant business

year shall apply.

(中間申告を要しない法人の申告納付)

(Tax returns and payment of corporations not required to file interim returns)

第七条 第三条第一項の規定の適用を受ける銀行業等を行う法人(以下「銀行業等を行う法人」という。)は、次条の規定に該当する場合を除くほか、各事業年度の業務粗利益等に対する事業税を各事業年度終了の日から二月以内(法の施行地に本店又は主たる事務所若しくは事業所を有しない法人(以下「外国法人」という。))が都税条例第三十五条に規定する納税管理人を定めなくて法の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。))においては、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。第九条第一項において同じ。)に、確定した決算に基づき、知事に申告納付しなければならない。

Article 7. (1) A corporation engaged in the banking business, etc. subject to the provision of Article 3, paragraph (1) (hereinafter referred to as a "corporation engaged in the banking business, etc."), except for applicable to the provisions of the following Article, shall file tax return and make its payment on its enterprise tax against the gross business profit, etc. of each business year within two months from the final date of each business year (in case that a corporation without its head office, principal office or place of business in the place where the Act is in force (hereinafter referred to as a "foreign corporation") ceases to have its principal office or place to of business where the Act is in force without appointing a tax agent prescribed in Article 35 of the Metropolitan Tax Ordinance (excluding the case where the foreign corporation has obtained the approval under paragraph (3) of the same Article), the earlier date of a day before two months passed from the final date of the same business year or the date the relevant corporation cease to have its office or the place of business; the same shall apply in Article 9, paragraph (1)) to the Governor on the basis of the finalized settlement of accounts.

2 前項の場合において、同項の法人(外国法人で都税条例第三十五条に規定する納税管理人を定めなくて法の施行地に事務所又は事業所を有しないこととなるもの(同条第三項の認定を受けたものを除く。))を除く。次項において同じ。)が、災害その他やむを得ない理由(次項及び第五項に規定する理由を除く。)によって決算が確定しないため、前項の期間内に申告納付することができない場合においては、知事(東京都(以下「都」という。))と他の道府県とにおいて事務所又は事業所を設けて銀行業等を行う法人で、東京都外に主たる事務所又は事業所が所在するものにあつては、当該主たる事務所又は事業所所在地の道府県知事。次項から第五項までにおいて同じ。)の承認を受け、その指定した日までに申告納付することができる。

(2) In case of the preceding paragraph, if a corporation set forth in the same paragraph (excluding a foreign corporation that has not appointed a tax agent prescribed in Article 35 of the

Metropolitan Tax Ordinance and has ceased to have an office or place of business in the place where the Act is in force (excluding a corporation that has obtained approval under the same Article, paragraph (3)); the same shall apply in the following paragraph) cannot finalize its account settlement due to a disaster or other unavoidable reasons so that cannot file its tax return and make payment within the period prescribed in the preceding paragraph, it may obtain the approval of the Tokyo Metropolitan (hereinafter refer as "Metropolitan") Governor (in the case of a corporation which engages in the banking business with establishing its office or a place of business in Metropolitan and any other prefecture and has its principal office or a place of business out of Metropolitan, such approval by the prefectural governor of the prefecture where its principal office or a place of business locates; the same shall apply in the following paragraph to the paragraph (5)) and may file its return and make payment within the date designated in such approval.

- 3 第一項の場合において、同項の法人が、会計監査人の監査を受けなければならないことその他これに類する理由により決算が確定しないため、当該事業年度以後の各事業年度の業務粗利益等に対する事業税をそれぞれ同項の期間内に申告納付することができない常況にあると認められるときは、当該法人は、知事の承認を受け、当該事業年度以後の各事業年度の業務粗利益等に対する事業税を当該各事業年度(第五項の規定の適用に係る事業年度を除く。)終了の日から三月以内(特別の事情により各事業年度終了の日から三月以内に各事業年度の決算についての定時総会が招集されないことその他やむを得ない事情があると認められる場合には、知事が指定する月数の期間内)に申告納付することができる。

- (3) In the case of paragraph (1), if the corporation set forth in the same paragraph is found to be in a regular situation where it is unable to file a tax return and pay enterprise tax on gross business profit, etc. for each business year after the relevant business year within the period set forth in the same paragraph because its account settlement cannot be finalized due to the fact that it must undergo an audit by an accounting auditor or for any other similar reason, the relevant corporation may, with the approval of the Governor, file its return and pay the enterprise tax on gross business profit, etc. for each business year after the relevant business year within three months from the end of the relevant business year (excluding the business year to which the provision of paragraph (5) applies) (or within the period of months designated by the Governor if it is found that the ordinary general meeting regarding the settlement of accounts for each business year is not convened within three months from the end of the business year due to special circumstances or other unavoidable circumstances).

- 4 第一項の場合において、同項の法人が、災害その他やむを得ない理由(前項及び次項に規定する理由を除く。)により、当該法人との間に連結完全支配関係がある連結法人の決算が確定しないため、又は当該法人との間に連結完全支配関係がある連結親法人(当

該法人が連結親法人である場合にあっては、当該法人。次項及び第七項において同じ。)が各連結事業年度の連結所得の金額の計算を了することができないため、当該法人の各事業年度(第二項の規定の適用に係る事業年度を除く。)の業務粗利益等に対する事業税をそれぞれ第一項の期間内に申告納付することができない場合においては、当該法人は、知事の承認を受け、その指定した日までに当該各事業年度の業務粗利益等に対する事業税を申告納付することができる。

(4) In the case of the paragraph (1), if the corporation set forth in the same paragraph cannot file a tax return and pay its enterprise tax on its gross business profit, etc. for each business year (excluding the business year related to the application of the provision of the paragraph (2)) of the relevant corporation and pay it within the period prescribed in the paragraph (1), because the account settlement of its consolidated corporation which has a full consolidation control relationship with the relevant corporation cannot be finalized, or its consolidated parent corporation which has a full consolidation control relationship with the relevant corporation (or the relevant corporation in case that the relevant corporation is the consolidated parent corporation; hereinafter the same shall apply in the following paragraph and paragraph (7)) cannot complete the calculation of the amount of its consolidated income for each consolidated business year, due to a disaster or any other unavoidable reason (excluding the reason prescribed in the preceding paragraph and the following paragraph), the relevant corporation may obtain the approval by the Governor and may file the tax return and pay its enterprise tax on its gross business profit, etc. for the relevant each business year until the date designated in such approval.

5 第一項の場合において、同項の法人が、当該法人との間に連結完全支配関係がある連結親法人が会計監査人の監査を受けなければならないことその他これに類する理由によって決算が確定しないため、又は当該連結親法人が連結子法人が多数に上ることその他これに類する理由により各連結事業年度の連結所得の金額の計算を了することができないため、当該法人の当該事業年度以後の各事業年度の業務粗利益等に対する事業税をそれぞれ同項の期間内に申告納付することができない常況にあると認められるときは、当該法人は、知事の承認を受け、当該事業年度以後の各事業年度(その終了の日を連結親法人事業年度終了の日と同じくする事業年度に限る。)の業務粗利益等に対する事業税を当該各事業年度終了の日から四月以内(特別の事情により各事業年度終了の日から四月以内に当該連結親法人の当該各連結事業年度の連結所得の金額の計算を了することができないことその他やむを得ない事情があると認められる場合には、知事が指定する月数の期間内)に申告納付することができる。

(5) In the case of the paragraph (1), if the corporation set forth in the same paragraph is found that the relevant corporation cannot file its tax return and pay the enterprise tax on its gross business profit, etc. for each business year after the relevant business year of the relevant corporation within the period prescribed in the same paragraph, because the account settlement of its

consolidated corporation which has a full consolidation control relationship with the relevant corporation cannot be finalized, due to a fact that the consolidated corporation has to be audited by an accounting auditor or any other similar reason, consolidated parent corporations cannot complete the calculation of the amount of its consolidated income for each consolidated business year due to the large number of the consolidated subsidiaries, or any other similar reason, because the account settlement of its consolidated corporation which has a full consolidation control relationship with the relevant corporation cannot be finalized, due to a fact that the consolidated corporation has to be audited by an accounting auditor or any other similar reason, or due to the large number of the consolidated subsidiaries, or any other similar reason, the relevant corporation may obtain the approval by the Governor and may file the tax return and pay its enterprise tax on its gross business profit, etc. for each business year after the relevant business year (limited to a business year whose end date is the same as the end date of the consolidated parent corporation business year) within four months from the end of the each business year (in the case that it is impossible to complete the calculation of the amount of consolidated income of its consolidated parent corporation for each consolidated business year within four months from the end of each business year due to the special circumstances or other unavoidable circumstances, it may be within the period of the number of months designated by the Governor).

- 6 第二項の規定は、第三項又は前項の規定の適用を受けている法人が、当該事業年度(第十一項の規定の適用に係る事業年度を除く。)につき災害その他やむを得ない理由により決算が確定しないため、第三項又は前項の期間内に当該事業年度の業務粗利益等に対する事業税を申告納付することができないと認められる場合について準用する。

(6) The provision of paragraph (2) shall apply mutatis mutandis where a corporation subject to the provision of paragraph (3) or the preceding paragraph is found to be unable to file and pay enterprise tax on gross business profit, etc. for the relevant business year within the period set forth in the paragraph (3) or preceding paragraph because, with regard to the relevant business year (excluding a business year pertaining to the application of the provisions of paragraph (11)), the account settlement cannot be finalized due to a disaster or other unavoidable reasons.

- 7 第四項の規定は、第五項の規定の適用を受けている法人が、当該事業年度(第十一項の規定の適用に係る事業年度を除く。)につき災害その他やむを得ない理由により、当該法人との間に連結完全支配関係がある連結法人の決算が確定しないため、又は当該法人との間に連結完全支配関係がある連結親法人が当該連結事業年度の連結所得の金額の計算を了することができないため、第五項の期間内に当該法人の当該事業年度の業務粗利益等に対する事業税を申告納付することができないと認められる場合について準用する。

(7) The provision of paragraph (4) shall apply mutatis mutandis where a corporation subject to the provision of paragraph (5) is found to be unable to file and pay enterprise tax on gross business

profit, etc. for the relevant business year of the relevant corporation within the period set forth in the paragraph (5) because, with regard to the relevant business year (excluding a business year pertaining to the application of the provision of paragraph (11)), the account settlement of a consolidated corporation in a full consolidated control relationship with the relevant corporation cannot be finalized or a consolidated parent corporation in a full consolidated control relationship with the relevant corporation cannot complete calculation of the consolidated income in the relevant business year, due to a disaster or other unavoidable reasons.

- 8 第一項の場合において、知事に提出すべき申告書には、当該事業年度中に有していた事務所又は事業所の名称及び所在地、当該事業年度の業務粗利益等、事業税額、当該事業年度終了の日の資金の総額その他必要な事項を記載するとともに、これに当該事業年度の業務粗利益等及び当該事業年度終了の日の資金の総額に関する計算書並びに当該事業年度の貸借対照表及び損益計算書(貸借対照表又は損益計算書を作成することを要しない法人にあっては、これらに準ずるもの)その他の事業税の賦課徴収について必要な書類を添付しなければならない。申告書及び計算書の様式は、規則で定める。
- (8) In the case of paragraph (1), the tax return to be submitted to the Governor shall contain the name and address of the office or place of business held during the relevant business year, the gross business profit, etc. for the relevant business year, the amount of enterprise tax, the total amount of funds as of the end of the relevant business year, and other necessary matters, as well as shall be also attached a calculation statement of gross business profit, etc. for the relevant business year and the total amount of funds as of the last day of the relevant business year, a balance sheet and profit and loss statement for the relevant business year (or the equivalent thereof for a corporation not required to prepare a balance sheet or profit and loss statement), and any other documents necessary for the assessment and collection of enterprise taxes. The forms of the tax return and the calculation statement shall be prescribed in Regulations.
- 9 銀行業等を行う法人は、各事業年度について納付すべき事業税額がない場合においても、前各項の規定に準じて申告書を提出しなければならない。
- (9) A corporation engaged in the banking business, etc. shall file a return in accordance with the provisions of the preceding paragraphs even if it has no enterprise tax to be paid for each business year.
- 10 外国法人に対する第二項及び第三項の規定の適用については、第二項の規定中「主たる事務所又は事業所」とあるのは「法の施行地において行う事業の経営の責任者が主として執務する事務所又は事業所」とし、第三項の規定中「知事」とあるのは「法の施行地において行う事業の経営の責任者が主として執務する事務所又は事業所所在地の知事」とする。
- (10) Regarding the application of the provisions of paragraphs (2) and (3) to a foreign corporation, the term "principal office or place of business" in the provision of paragraph (2) shall mean

"office or place of business where the person in charge of the management of the business conducted in the place where the Act is in force mainly works" and the term "Governor" in the provision of paragraph (3) shall mean "the Governor of the prefecture where office or place of business where the person in charge of the management of the business conducted in the place where the Act is in force mainly works is located".

- 11 第三項又は第五項の規定の適用を受けている法人について当該事業年度終了の日から二月を経過した日前に災害その他やむを得ない理由が生じた場合には、当該事業年度に限り、これらの規定の適用がないものとみなして、第二項又は第四項及び都税条例第十七条の二の規定を適用することができる。

(11) When a disaster or other unavoidable reason occurs before two months from the end of the relevant business year against a corporation to which the provisions of paragraph (3) or paragraph (5) shall apply, the provisions of paragraph (2) or paragraph (4) and Article 17-2 of the Tokyo Metropolitan Tax Ordinance may apply only to the relevant business year, as if provisions of paragraph (3) or paragraph (5) does not apply to the relevant corporation.

(平一四条例一六三・一部改正)

(Ordinance No. 163 of 2002, partially amended)

(事業年度の期間が六月を超える法人の中間申告納付)

(Filing and payment of interim tax returns for a corporation of which business year exceeds six months)

第八条 銀行業等を行う法人で事業年度(新たに設立された内国法人のうち適格合併(法人税法(昭和四十年法律第三十四号)第二条第十二号の八に規定する適格合併をいう。次項及び第三項において同じ。)により設立されたもの以外のものの設立後最初の事業年度又は法人税法第百四十一条第一号又は第三号に掲げる外国法人に該当する法人のこれらの号に掲げる外国法人のいずれかに該当することとなった日の属する事業年度を除く。)が六月を超えるものは、当該事業年度開始の日から六月を経過した日の前日までに前事業年度の事業税として納付した税額及び納付すべきことが確定した税額の合計額を前事業年度の月数で除して得た額の六倍の額に相当する額の事業税(次項及び第三項において「予定申告に係る事業税額」という。)を当該事業年度開始の日から六月を経過した日から二月以内に、申告納付しなければならない。ただし、当該法人(連結法人を除く。)は、当該事業年度開始の日から六月の期間を一事業年度とみなして、当該期間の業務粗利益等を計算したときは、当該業務粗利益等に対する事業税額を申告納付することができる。

Article 8. (1) A corporation engaged in the banking business, etc. whose business year (excluding the first business year after the incorporation of a newly incorporated domestic corporation other than one incorporated through a qualified merger (meaning a qualified merger prescribed in Article 2, item (xii)-8 of the Corporation Tax Act (Act No. 34 of 1965)); the same

shall apply in the following paragraph and paragraph (3)) , or the business year that includes the day on which a corporation that falls under the category of foreign corporation listed in Article 141, item (i) or (iii) of the Corporation Tax Act has fallen under any of the categories of foreign corporations listed in these items) exceeds six months shall file and pay, within two months from the day on which six months have elapsed since the date of commencement of the relevant business year, a return of enterprise tax (in the following paragraph and paragraph (3), referred to as the "amount of enterprise tax on a scheduled return") in an amount equal to six times the amount obtained by dividing the total amount of tax paid as enterprise tax for the previous business year by the date before the day on which six months have elapsed since the date of commencement of the relevant business year, and tax finalized to be paid by the number of months in the previous business year. However, if the relevant corporation (excluding a consolidated corporation) calculates its gross business profit, etc. for the relevant period by deeming the period of six months from the date of commencement of the relevant business year to be one business year, it may file and pay the amount of enterprise tax on the relevant gross business profit, etc.

- 2 適格合併(法人を設立するものを除く。以下この項において同じ。)に係る合併法人(合併により被合併法人(合併によりその有する資産及び負債の移転を行った法人をいう。以下この項及び次項において同じ。)から資産及び負債の移転を受けた法人をいう。以下この項及び次項において同じ。)の事業年度の期間が六月を超え、前事業年度中又は当該事業年度開始の日から六月を経過した日の前日までの期間内にその適格合併がなされた場合においては、予定申告に係る事業税額は、前項の規定にかかわらず、同項の規定により計算した金額に相当する金額に、次の各号に掲げる場合の区分に応じ、当該各号に定める金額を加算した金額とする。

- (2) If the period of the business year of the merging corporations (meaning a corporation that has received the transfer of assets and liabilities from the merged corporation (meaning a corporation that has transferred its assets and liabilities as a result of a merger; the same shall apply hereinafter in this paragraph and the next paragraph) as a result of a merger; hereinafter the same in this paragraph and the next paragraph) involved in a qualified merger (excluding those that establish a corporation; the same shall apply hereinafter in this paragraph) exceeds six months, and the qualified merger took place during the previous business year or within the period until the day before the day on which six months have elapsed since the date of commencement of the relevant business year, the amount of enterprise tax on a scheduled return shall, notwithstanding the provisions of the preceding paragraph, be the amount equal to the amount calculated pursuant to the provision of the preceding paragraph, added to the amount specified in the following items for the categories of the cases listed in the respective items.

- 一 当該合併法人の前事業年度中に適格合併がなされた場合 前事業年度の月数に対す

る前事業年度開始の日からその適格合併の日の前日までの月数の割合に六を乗じた数を被合併法人の確定事業税額(当該合併法人の当該事業年度開始の日の一年前の日以後に終了した被合併法人の各事業年度に係る事業税額として当該合併法人の当該事業年度開始の日以後六月を経過した日の前日までに確定したもので、その計算の基礎となった各事業年度(その月数が六月に満たないものを除く。)のうち最も新しい事業年度に係る事業税額をいう。次号及び次項において同じ。)に乗じて当該確定事業税額の計算の基礎となった事業年度の月数で除して計算した金額

- (i) If the qualified merger took place during the previous business year of the merging corporation, the amount calculated by multiplying the ratio of the number of months from the date of commencement of the previous business year to the day before the date of the qualified merger to the number of months in the previous business year by 6, multiplied by the amount of the merged corporation's final enterprise tax (the amount of enterprise tax for each business year of the merged corporation ending on or after the date that is one year prior to the date of commencement of the relevant business year of the merging corporation that has been determined by the day before the date on which six months have elapsed since the date of commencement of the relevant business year of the merging corporation and is for the most recent business year of each of the business years (excluding those for which the number of months is less than six months) on which the calculation is based; the same shall apply in the following item and the following paragraph) and divided by the number of months in the business year on which the calculation of such final enterprise tax is based.

二 当該合併法人の当該事業年度開始の日から六月を経過した日の前日までの期間内に適格合併がなされた場合、当該事業年度開始の日から六月の期間のうちその適格合併の日以後の期間の月数を被合併法人の確定事業税額に乗じて当該確定事業税額の計算の基礎となった事業年度の月数で除して計算した金額

- (ii) If the qualified merger takes place within the period from the date of commencement of the relevant merging corporation's business year until the day before the day on which six months have elapsed from the date of commencement of the relevant business year, the amount calculated by multiplying the number of months of the period after the date of the qualified merger during the six month period from the date of commencement of the relevant business year by the merged corporation's final enterprise tax amount and dividing it by the number of months of the business year on which the calculation of the relevant final enterprise tax amount is based

- 3 適格合併(法人を設立するものに限る。)に係る合併法人の事業年度の期間が六月を超える場合におけるその設立後最初の事業年度につき第一項本文の規定を適用するときは、予定申告に係る事業税額は、同項の規定にかかわらず、各被合併法人の確定事業税額をその計算の基礎となった当該被合併法人の事業年度の月数で除し、これに六を乗じ

て計算した金額の合計額とする。

- (3) In the case of a period of the business year of a merging corporation involved in a qualified merger (limited to a merger that incorporates a corporation) exceeding six months, if the provision of the main clause of paragraph (1) shall apply to the first business year after the incorporation of the merging corporation, the amount of enterprise tax on a scheduled return shall be, notwithstanding the provision of the same paragraph, the amount obtained by dividing the final enterprise tax amount of each merged corporation by the number of months of the business year of the relevant merged corporation on which the calculation is based and then multiplying this by 6.
- 4 第一項の場合において、知事に提出すべき申告書には、当該事業年度開始の日から六月を経過した日の前日までの期間中に有していた事務所又は事業所の名称及び所在地、申告納付すべき事業税額その他必要な事項を記載し、これに同項ただし書の規定によって申告納付する法人にあっては、当該事業年度開始の日から六月を経過した日の前日までの期間に係る業務粗利益等及び当該期間終了の日の資金の総額に関する計算書及び貸借対照表並びに当該期間の損益計算書(貸借対照表又は損益計算書を作成することを要しない法人にあっては、これらに準ずるもの)その他の事業税の賦課徴収について必要な書類を添付しなければならない。申告書及び計算書の様式は、規則で定める。
- (4) In the case of paragraph (1), the return form to be submitted to the Governor shall contain the name and location of the office or place of business held during the period from the date of commencement of the relevant business year to the day preceding the date on which six months have elapsed, the amount of enterprise tax to be filed and paid, and other necessary matters, and in the case of a corporation filing and paying a return pursuant to the proviso of the same paragraph, a statement of the gross business profit, etc. for the period from the date of commencement of the relevant business year to the day preceding the date on which six months have elapsed, a statement of the total amount of funds as of the end of the relevant period, a balance sheet and a statement of income for the relevant period (or the equivalent thereof in the case of a corporation not required to prepare a balance sheet or statement of income), and other necessary documents for the assessment and collection of the enterprise tax. Forms of the tax return and the calculation shall be prescribed by the Regulations.
- 5 第一項に規定する法人(第七項の規定の適用を受けるものを除く。)が第一項に規定する期間内に申告納付しなかった場合においては、当該法人については、当該期間を経過した時において、知事に対し同項本文の規定により提出すべき申告書の提出があったものとみなす。この場合においては、当該法人は、当該申告納付すべき期限内に、その提出があったものとみなされる申告書に係る事業税に相当する税額の事業税を納付しなければならない。
- (5) In the case that a corporation prescribed in paragraph (1) (excluding one to which the provision

of paragraph (7) shall apply) has failed to file a return and pay the tax within the time limit prescribed in paragraph (1), the corporation shall be deemed to have filed a return form to be submitted to the Governor pursuant to the provision of the main clause of the same paragraph at the time when the time limit expired. In this case, the relevant corporation shall pay, within the time limit for filing and paying the relevant return, the amount of enterprise tax equivalent to the enterprise tax imposed with respect to the return deemed to have been filed.

- 6 第一項から第三項までの月数は、暦に従い計算し、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 paragraphs (1) through (3) shall be calculated in accordance with the calendar, and any fraction of less than one month shall be counted as one month.

- 7 法人税法第七十一条第一項ただし書の規定により法人税の中間申告書を提出することを要しない法人又は当該事業年度開始の日の前日の属する連結事業年度の連結法人税個別帰属支払額を基準として法施行令第二十四条の七で定めるところにより計算した金額(当該事業年度の前事業年度の期間が連結事業年度に該当しない場合には、当該前事業年度の法人税の額を基準として法施行令第二十四条の八で定めるところにより計算した金額)が十万円以下である連結法人若しくは当該金額がない連結法人は、第一項の規定による申告納付をすることを要しない。

(7) A corporation that is not required to file an interim corporation tax return pursuant to the proviso of Article 71, paragraph (1) of the Corporation Tax Act, or a consolidated corporation for which the amount calculated pursuant to the method specified by Article 24-7 of the Order for Enforcement of the Act based on the individually imputed consolidated corporation tax payment amount for the consolidated business year that includes the day preceding the first day of the relevant business year (if the period of the business year preceding the relevant business year is not a consolidated business year, the amount calculated pursuant to Article 24-8 of the Enforcement Order of the Act based on the amount of corporation tax for the relevant preceding business year) is 100,000 Japanese yen or less or a consolidated corporation without such amount shall not be required to file a return and make a payment pursuant to the provision of paragraph (1).

- 8 前各項の規定は、特別法人及び外国法人で第一項に規定する申告納付の期限内に、都税条例第三十五条に規定する納税管理人を定めなくて法の施行地に事務所又は事業所を有しないこととなるに至ったもの(当該事務所又は事業所を有しないこととなる日前に既に第一項の規定により申告書を提出したもの又は都税条例第三十五条第三項の認定を受けたものを除く。)については、適用しない。

(8) The provisions of the preceding paragraphs shall not apply to a special corporation or a foreign corporation that has come to have no office or place of business in the place where the Act is in force without appointing a tax agent prescribed in Article 35 of the Metropolitan Tax Ordinance

within the time limit for filing and paying the return prescribed in paragraph (1) (excluding those which have already filed a tax return pursuant to the provision of paragraph (1) or obtained a certification under Article 35, paragraph (3) of the Metropolitan Tax Ordinance prior to the date on which the relevant office or place of business ceases to exist).

(平一三条例八〇・平一四条例一六三・平一五条例九八・一部改正)

(Ordinance No. 80 of 2001, No. 163 of 2002, No. 98 of 2003, partially amended)

(中間申告を要する法人の確定申告納付)

(Filing and paying a final tax return for a corporation required to file an interim return)

第九条 銀行業等を行う法人は、前条の規定に該当する場合においては、当該事業年度終了の日から二月以内に、確定した決算に基づき、当該事業年度の業務粗利益等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、当該法人の納付すべき事業税額は、当該法人が当該申告書に記載した事業税額から同条の規定による申告書に記載した事業税額又は同条第五項の規定によって申告書の提出があったとみなされる場合において納付すべき事業税額を控除した金額に相当する事業税額とする。ただし、法人が前条に規定する申告書を提出した場合において、この項の規定により申告納付すべき期限までに次条第二項の規定による修正申告書の提出があったとき、又は第十六条第一項若しくは第三項の規定による更正があったときは、当該法人がこの項の規定による申告書に記載した事業税額から控除すべき事業税額は、前条に規定する申告書に記載した事業税額、当該修正申告により増加した事業税額及び当該更正に係る第十七条の不足税額の合計額とする。

Article 9. (1) A corporation engaged in the banking business, etc. shall, where it falls under the provision of the preceding Article, file and pay enterprise taxes on gross business profit, etc. for the relevant business year based on its finalized settlement of accounts within two months from the last day of the relevant business year. In this case, the amount of enterprise tax payable by the corporation shall be the amount of enterprise tax equivalent to the amount obtained by deducting, from the amount of enterprise tax stated by the corporation in its return form, the amount of enterprise tax stated in the return form under the same Article or the amount of enterprise tax payable in the case where the corporation is deemed to have filed a return form pursuant to paragraph (5) of the same Article. However, if a corporation has filed a return form prescribed in the preceding Article and has filed an amended return form pursuant to the provision of paragraph (2) of the following Article or has made a reassessment pursuant to the provision of Article 16, paragraph (1) or (3) within the due date for filing and payment pursuant to the provision of this paragraph, the amount of enterprise tax to be deducted by the corporation from the amount of enterprise tax stated in the return form prescribed in this paragraph shall be the total of the amount of enterprise tax stated in the return form prescribed in the preceding Article, the amount of enterprise tax increased due to the relevant amended return, and the amount of

deficiency tax under Article 17 pertaining to the relevant reassessment.

- 2 第七条第二項から第八項まで及び第十一項の規定は、前項の規定によって法人がすべき申告納付及び同項の場合において当該法人が知事に提出すべき申告書について準用する。
- (2) The provisions of Article 7, paragraphs (2) to (8) and (11) shall apply mutatis mutandis to the filing and payment to be made by a corporation pursuant to the provision of the preceding paragraph and the return form to be submitted by the relevant corporation to the Governor in the case of the same paragraph.
- 3 銀行業等を行う法人は、第一項の事業年度について納付すべき事業税額がない場合においても、前二項の規定に準じて申告書を提出しなければならない。
- (3) A corporation engaged in the banking business, etc. shall file a return pursuant to the provisions of the preceding two paragraphs even if it has no enterprise tax payable for the business year set forth in paragraph (1).
- 4 第一項又は前項の場合において、銀行業等を行う法人の申告書に記載された事業税額が、当該事業税額に係る前条の規定による申告書に記載された、又は記載されるべきであった事業税額(以下この項、第十六条、第十七条及び第二十条において「中間納付額」という。)に満たないとき、又はないときは、規則で定めるところにより、その満たない金額に相当する中間納付額又は中間納付額の全額を還付し、又は未納に係る事業税及びこれに係る徴収金に充当するものとする。この場合においては、当該事業を行う法人は、第一項又は前項の申告書に併せて、当該還付を請求する旨の請求書を提出しなければならない。
- (4) In the case of paragraph (1) or the preceding paragraph, if the amount of enterprise tax stated in the return form of a corporation engaged in the banking business, etc. is less than the amount of enterprise tax stated or to be stated in the return form pursuant to the preceding Article with respect to the relevant amount of enterprise tax (hereinafter referred to as "interim payment amount" in this paragraph, Article 16, Article 17 and Article 20), or there is no amount of enterprise tax to be paid, the interim payment equivalent to such less amount or the full amount of interim payment shall be refunded or applied to the enterprise tax payable and the amount of collection pertaining to such tax payable pursuant to the provisions of Regulations. In this case, the corporation engaged in the relevant business shall submit a written request for such refund together with the return form set forth in paragraph (1) or the preceding paragraph.

(平一四条例一六三・一部改正)

(Ordinance No. 163 of 2002, partially amended)

(期限後申告及び修正申告納付)

(Postdated tax returns and payment of amended tax returns)

第十条 第七条及び前条の規定によって申告書を提出すべき法人は、当該申告書の提出期

限後においても、第十六条第六項の規定による決定の通知があるまでは、第七条及び前条の規定によって申告納付することができる。

Article 10. (1) A corporation that is required to file a return form pursuant to the provisions of Article 7 and the preceding Article may file and pay a return pursuant to the provisions of Article 7 and the preceding Article even after the due date of filing relevant return form until it is notified of a determination under the provision of Article 16, paragraph (6).

2 第七条、前条若しくは前項若しくはこの項の規定によって申告書若しくは修正申告書を提出した法人又は第十六条の規定による更正若しくは決定を受けた法人は、当該申告書若しくは修正申告書に記載した、又は当該更正若しくは決定に係る業務粗利益等又は事業税額について不足額がある場合(納付すべき事業税額がない旨の申告書を提出した法人にあっては、納付すべき事業税額がある場合)においては、遅滞なく、規則で定める様式による修正申告書を提出するとともに、その修正により増加した事業税額を納付しなければならない。

(2) A corporation that has filed a return or amended return pursuant to the provisions of Article 7, the preceding Article, or the preceding paragraph or this paragraph, or has received a reassessment or determination pursuant to the provision of Article 16 shall, if there is any deficiency in the amount of gross business profit, etc. or enterprise tax stated in the relevant return or amended return or pertaining to the reassessment or determination (in the case of a corporation that has filed a return stating that it has no enterprise tax to pay, if it has an enterprise tax to pay), file an amended return in the form prescribed by the Regulations without delay, and pay the increased amount of enterprise tax resulting from such reassessment.

(更正の請求の特例)

(Special case of requests for reassessment)

第十一条 第七条又は第九条の規定による申告書に記載すべき業務粗利益等又は事業税額につき、前条第二項の規定による修正申告書を提出し、又は第十六条の規定による更正若しくは決定を受けた法人は、当該修正申告書の提出又は当該更正若しくは決定に伴い、当該修正申告又は当該更正若しくは決定に係る事業年度後の事業年度分の第七条又は第九条の規定による申告書に記載すべき業務粗利益等又は事業税額が過大となる場合においては、当該修正申告書を提出した日又は当該更正若しくは決定の通知を受けた日から二月以内に限り、規則で定めるところにより、知事に対し、当該業務粗利益等又は事業税額につき、法第二十条の九の三第一項の規定による更正の請求をすることができる。

Article 11. A corporation that has filed an amended return pursuant to the provision of paragraph (2) of the preceding Article or received a reassessment or determination pursuant to the provision of Article 16 with respect to the gross business profit, etc. or enterprise tax amount to be stated in a return form pursuant to the provision of Article 7 or Article 9, if the amount of gross business

profit, etc. or enterprise tax amount to be stated in a return under Article 7 or Article 9 for the business year after the business year pertaining to the relevant amended return or reassessment or determination is excessive, due to the filing of the amended return, or the reassessment or determination, may request, pursuant to the provision of the Regulations, the Governor to make a reassessment pursuant to the provision of Article 20-9-3, paragraph (1) of the Act with respect to the relevant gross business profit, etc. or enterprise tax amount, only within two months from the date of filing relevant revised return or receiving notice of relevant reassessment or determination.

(法人の代表者等の自署及び押印の義務)

(Obligation of the representative, etc. of a corporation to make self-signature and affix their seal)

第十二条 第七条第八項(第九条第二項において準用する場合を含む。)の規定若しくは第八条第四項の規定による申告書(以下「申告書」という。)及び第十条第二項の規定による修正申告書(以下「修正申告書」という。)には、法人の代表者(二人以上の者が共同して法人を代表する場合においては、その全員とする。以下この条において同じ。)が自署し、かつ、自己の印を押さなければならない。ただし、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。)においては、これらの者のうち、社長、理事長、専務取締役、常務取締役その他の者で当該申告書又は修正申告書の作成の時ににおいて法人の業務を主宰している者が自署し、かつ、自己の印を押さなければならない。

Article 12. (1) A return pursuant to the provision of Article 7, paragraph (8) (including as applied mutatis mutandis pursuant to Article 9, paragraph (2)) or Article 8, paragraph (4) (hereinafter referred to as a "return") and a return amended under the provisions of Article 10, paragraph (2) (hereinafter referred to as "amended return") shall be made self-signature by the representative of the corporation (in the case where two or more persons jointly represent a corporation, all of them shall be the representative of the corporation; the same shall apply hereinafter in this Article) and also affixed the own seal of such representative. However, if there are two or more representatives of a corporation (excluding cases where two or more persons jointly represent the corporation), among them, the president, chairman of the board of directors, executive managing director, managing director or any other person who presides over the business of the corporation at the time of the preparation of the relevant return or amended return shall make self-signature to such return or amended return and affix his/her own seal thereto.

2 申告書又は修正申告書には、前項の代表者のほか、法人の役員及び職員のうち申告書又は修正申告書の作成の時ににおいて当該法人の経理に関する事務の上席の責任者である者が自署し、かつ、自己の印を押さなければならない。

(2) A return or amended return shall be made self-signature by the representative set forth in the preceding paragraph, as well as by the officer or employee of the corporation who is the senior

responsible for the accounting affairs of the corporation at the time of the preparation of the return or amended return, and shall affix his/her own seal thereto.

- 3 前二項の規定によって申告書又は修正申告書に自署し、かつ、自己の印を押すべき者は、外国法人にあつては、法の施行地にある資産又は銀行業等の管理又は経営の責任者及び当該資産又は銀行業等に係る経理に関する業務の上席の責任者とする。

- (3) The person who is required to make self-signature and affix his/her seal to a return or amended return pursuant to the provisions of the preceding two paragraphs shall be, in the case of a foreign corporation, the responsible person for the administration or management of the assets or banking business, etc. located in the place where the Act is in forth and the senior responsible person for the business related to accounting for the relevant assets or banking business, etc.

- 4 前三項の規定は、都と他の道府県とにおいて事務所又は事業所を設けて銀行業等を行う法人で東京都内(以下「都内」という。)に主たる事務所又は事業所を有するものが提出する申告書又は修正申告書に限り、適用があるものとする。

- (4) The provisions of the preceding three paragraphs shall apply only to a return or amended return submitted by a corporation that engages in the banking business, etc. by having an office or place of business in the Metropolitan and in other prefectures and that has its principal office or place of business in the Tokyo Metropolitan Area (hereinafter referred to as the "Tokyo").

- 5 第一項から第三項までの規定による自署及び押印の有無は、第一項の申告書又は修正申告書による申告の効力に影響を及ぼすものではない。

- (5) The presence or absence of the self-signature and seal under paragraphs (1) through (3) shall not affect the validity of the return filed under paragraph (1) or the return filed with an amended return.

(平一四条例一六三・一部改正)

(Ordinance No. 163 of 2002, partially amended)

(法人の代表者等の自署及び押印の義務違反に関する罪)

(Punishment for violation of the obligation of the representative of a corporation to make self-signature and affix his/her seal)

第十三条 前条第一項から第三項までの規定に違反した者又はこれらの規定に違反する申告書若しくは修正申告書の提出があつた場合において、その行為をした者は、一年以下の懲役又は二十万円以下の罰金に処する。ただし、情状により、その刑を免除することができる。

Article 13. Any person who has violated the provisions of paragraphs (1) to (3) of the preceding Article or has filed a return or amended return in violation of these provisions shall be punished by imprisonment for not more than one year or a fine of not more than 200,000 Japanese yen.

However, such punishment may be waived depending on the circumstances.

(故意不申告の罪)

(Punishment for intentional failure to file)

第十四条 正当な理由がなく第七条第一項又は第九条第一項の規定による申告書を当該各項に規定する申告書の提出期限内に提出しなかった場合においては、法人の代表者、代理人、使用人その他の従業者でその違反行為をした者は、一年以下の懲役又は二十万円以下の罰金に処する。ただし、情状により、その刑を免除することができる。

Article 14. (1) In the case that a corporation has failed to file a return as prescribed in Article 7, paragraph (1) or Article 9, paragraph (1) without justifiable grounds within the time limit for filing the return prescribed in the respective paragraphs, any representative, agent, employee or other worker of the corporation who has committed such violation shall be punished by imprisonment for not more than one year or a fine of not more than 200,000 Japanese yen. However, such punishment may be waived depending on the circumstances.

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又は財産に関して、前項の違反行為をしたときは、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) When 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 or property of such corporation or individual, not only the offender shall be punished but also such corporation or individual shall be punished by a fine set forth in the same paragraph.

(虚偽の中間申告納付等に関する罪)

(Punishment related to the false interim filing and payment, etc.)

第十五条 第八条第一項ただし書の規定による申告書に虚偽の記載をして提出した場合においては、法人の代表者、代理人、使用人その他の従業者でその違反行為をした者は、一年以下の懲役又は二十万円以下の罰金に処する。

Article 15. (1) In the case of submitting a false statement in a return under the proviso of Article 8, paragraph (1), any representative, agent, employee or other worker of a corporation who has committed such violation shall be punished by imprisonment for not more than one year or a fine of not more than 200,000 Japanese 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又は財産に関して、前項の違反行為をしたときは、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) When 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 or property of such corporation or individual, not only the offender shall be punished but also such corporation or individual shall be punished by a fine set forth in the same paragraph.

(更正及び決定)

(Reassessment and determination)

第十六条 知事は、銀行業等を行う法人が申告書又は修正申告書を提出した場合において、当該申告又は修正申告に係る業務粗利益等又は事業税額がその調査したところと異なるときは、これを更正するものとする。

Article 16. (1) Where a corporation engaged in the banking business, etc. files a return or amended return, the Governor shall make a reassessment if the amount of gross business profit, etc. or enterprise tax with respect to such return or amended return is different from what he/she has examined.

2 知事は、前項の法人が申告書を提出しなかった場合(第八条第五項の規定により申告書の提出があったものとみなされる場合を除く。)においては、その調査によって、業務粗利益等及び事業税額を決定するものとする。

(2) In the case where the corporation set forth in the preceding paragraph has failed to file a return (excluding the case where the corporation is deemed to have filed a return pursuant to the provision of Article 8, paragraph (5)), the Governor shall examine and determine the amount of gross business profit, etc. and enterprise taxes.

3 知事は、第一項若しくはこの項の規定によって更正し、又は前項の規定によって決定した業務粗利益等又は事業税額について過不足額があることを知ったときは、その調査によって、これを更正するものとする。

(3) When the Governor finds that there is an excess or deficiency in the amount of gross business profit, etc. or enterprise tax reassessed pursuant to the provisions of paragraph (1) or this paragraph, or determined pursuant to the provisions of the preceding paragraph, he/she shall make a reassessment based on his/her examination.

4 第一項の法人が第七条又は第九条の規定によって提出した申告書に記載された各事業年度の業務粗利益等が当該事業年度の課税標準とされるべき業務粗利益等を超えている場合において、その超える金額のうちに事実を偽装して経理したところに基づくものがあるときは、知事は、当該事業年度の業務粗利益等に対する事業税につき、その法人が当該事業年度後の各事業年度の確定した決算において当該事実に係る修正の経理をし、かつ、当該決算に基づく申告書を提出するまでの間は、更正をしないことができる。

(4) Where the gross business profit, etc. for each business year stated in the return filed by a corporation set forth in paragraph (1) pursuant to the provisions of Article 7 or Article 9 exceeds the gross business profit, etc. to be taxable as the tax base for the relevant business year, if any part of such excess amount is based on the accounting by disguising the facts, the Governor doesn't need to reassess the enterprise tax on gross business profit, etc. for the relevant business year until the corporation corrects the accounting for such fact in the finalized settlement of accounts for each business year after the relevant business year and submits a tax return based on

such settlement of accounts.

- 5 第九条第四項の規定は、同条第一項の規定によって申告納付すべき法人について第一項から第三項までの規定により更正し、又は決定した事業税額が当該法人の当該事業税額に係る中間納付額に満たない場合について準用する。

(5) The provision of Article 9, paragraph (4) shall apply mutatis mutandis where the amount of enterprise tax reassessed or determined pursuant to the provisions of paragraphs (1) to (3) inclusive with respect to a corporation subject to filing and payment pursuant to the provision of paragraph (1) of the same Article is less than the amount of interim payment of enterprise tax due from the corporation in question.

- 6 知事は、第一項から第三項までの規定によって業務粗利益等又は事業税額を更正し、又は決定した場合においては、遅滞なく、これを納税者に通知するものとする。

(6) Where the Governor has reassessed or determined the amount of gross business profit, etc. or enterprise tax pursuant to paragraphs (1) to (3), he/she shall notify the taxpayer thereof without delay.

(不足税額及びその延滞金の徴収)

(Collection of deficiency tax and its delinquent charges)

第十七条 徴税吏員は、前条の規定による更正又は決定があった場合において、不足税額(更正により増加した税額又は決定した税額(第九条の規定による申告書を提出すべき法人がその申告書を提出しなかったことによる決定の場合には当該税額に係る中間納付額を控除した税額)をいう。以下同じ。)があるときは、前条第六項の規定による更正又は決定の通知をした日から一月を経過した日を納期限として、これを徴収しなければならない。

Article 17. (1) Where a reassessment or determination has been made pursuant to the provision of the preceding Article, the tax collector shall collect the deficiency tax (the amount of tax increased as a result of the reassessment or determined (in the case of a determination made due to the failure of a corporation to file a return pursuant to the provision of Article 9, the amount of tax after deducting the amount of interim payment pertaining to the relevant amount of tax). The same shall apply hereinafter), if any, by setting the due date for payment as the day on which one month has elapsed since the day on which the notice of reassessment or determination under paragraph (6) of the preceding Article was given.

- 2 前項の場合においては、その不足税額に第七条第一項、第八条第一項又は第九条第一項の納期限(納期限の延長があったときは、その延長された納期限。以下「銀行業等に対する事業税の納期限」という。)の翌日から納付の日までの期間の日数に応じ、年十四・六パーセント(前項の納期限までの期間又は当該納期限の翌日から一月を経過する日までの期間については、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徴収しなければならない。

- (2) In the case referred to in the preceding paragraph, a delinquent charge equivalent to the amount calculated by multiplying the delinquent tax amount by the rate of 14.6% per annum (7.3 percent per annum for the period until the due date set forth in the preceding paragraph or until the day on which one month has elapsed since the day following the relevant due date) for the number of days between the day following the due date (If the due date of payment is extended, the extended due date of payment; hereinafter referred to as the "due date of payment of enterprise tax on banking business, etc.") under Article 7, paragraph (1), Article 8, paragraph (1) or Article 9, paragraph (1) and the payment date shall be added and collected.
- 3 前項の場合において、前条第六項の規定により更正の通知をした日が申告書の提出の日(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であるときは、詐欺その他不正の行為により事業税を免れた場合を除き、当該一年を経過する日の翌日から当該通知をした日までの期間は、延滞金の計算の基礎となる期間から控除するものとする。
- (3) In the case referred to in the preceding paragraph, if the date on which the notice of reassessment is given pursuant to the provision of paragraph (6) of the preceding Article is after the day on which one year has elapsed from the day following the date on which the return form is filed (or, if the return is filed before the due date, the due date of the relevant return), except the case that the enterprise tax has been evaded by fraud or other wrongful act, the period from the day following the relevant one year elapsed date to the date on which the notice of reassessment is given shall be deducted from the period that was used as the basis of the calculation of the delinquent charge.

(納期限後に納付する場合の延滞金)

(Delinquent charges for payment after the due date)

第十八条 銀行業等に対する事業税の納税者は、銀行業等に対する事業税の納期限後にその税金(第十条第二項の規定による修正申告により増加した税額を含む。以下この条において同じ。)を納付する場合においては、その税額に銀行業等に対する事業税の納期限の翌日から納付の日までの期間の日数に応じ、年十四・六パーセント(次の各号に掲げる税額の区分に応じ、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しなければならない。

Article 18. Where a taxpayer of enterprise tax on the banking business, etc. shall, after the due date of payment of enterprise tax on the banking business, etc., pay the tax (including the amount of tax increased due to an amended return pursuant to the provision of Article 10, paragraph (2); the same shall apply hereinafter in this Article), the taxpayer shall pay the amount of the tax with adding an amount of delinquent charge equivalent to the amount calculated by multiplying the tax by the rate of 14.6% per year (7.3% per year for the periods listed in the following items, depending on the classification of tax amount listed in the following items) for the number of

days from the day following the due date for payment to the payment date.

一 銀行業等に対する事業税の納期限前に提出した申告書に係る税額 銀行業等に対する事業税の納期限の翌日から一月を経過する日までの期間

(i) Taxes on a tax return filed before the due date for payment of enterprise tax on banking business, etc. The period from the day following the due date for payment of enterprise tax on banking business, etc. to the day after one month has elapsed

二 銀行業等に対する事業税の納期限後に提出した申告書に係る税額 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

(ii) Taxes on a tax return filed after the due date for the payment of enterprise tax on banking business, etc. The period up to the date of its filing or the period up to the day on which one month has elapsed since the day following the date of its filing

三 修正申告書に係る税額 修正申告書を提出した日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

(iii) Taxes on an amended return The period up to the date the amended return is filed or the period up to the day on which one month has elapsed since the day following the end of that period

2 前項の場合において、法人が申告書を提出した日の翌日から一年を経過する日後に修正申告書を提出したときは、詐欺その他不正の行為により事業税を免れた法人が知事の調査により第十六条の規定による更正があるべきことを予知して修正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を提出した日までの期間は、延滞金の計算の基礎となる期間から控除する。

(2) In the case referred to in the preceding paragraph, where a corporation files an amended return after the day on which one year has elapsed from the day following the day on which it filed the return, the period from the day following the day on which relevant one-year period has elapsed to the day on which the corporation filed the amended return shall be deducted from the period that was used as the basis of the calculation of the delinquent charge, except where a corporation that has evaded payment of enterprise tax by fraud or other wrongful act has filed an amended return, while anticipating that a reassessment pursuant to the provisions of Article 16 will be made of the relevant enterprise tax because of the examination having been conducted by the Governor.

(納期限の延長の場合の延滞金)

(Delinquent charges in case of extension of payment due date)

第十九条 第七条第三項又は第五項(第九条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。)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の業務粗利益等に対する事業税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第七条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しなければならない。

Article 19. Where a corporation subject to the application of the provision of Article 7, paragraph (3) or (5) (including as applied mutatis mutandis pursuant to Article 9, paragraph (2); hereinafter the same shall apply in this Article) pays the enterprise tax on the gross business profits, etc. related to its application for the relevant business years, the corporation shall pay the relevant tax amount with adding an amount of delinquent charge equivalent to the amount calculated by multiplying the enterprise tax by the rate of 7.3% per annum for the number of days between the date on which two months has elapsed after the last day of the relevant business year and the due date for filing a enterprise tax return extended pursuant to the provision of Article 7, paragraph (3) or (5).

(平一四条例一六三・一部改正)

(Ordinance No. 163 of 2002, partially amended)

(過少申告加算金及び不申告加算金)

(Additional charge for understatement and for failure to file)

第二十条 申告書（第八条第一項本文の規定による申告書を除く。以下この項において同じ。）の提出期限までにその提出があった場合（申告書の提出期限後にその提出があった場合において、次項ただし書の規定の適用があるときを含む。以下この項において同じ。）において、第十六条の規定による更正があったとき、又は修正申告書の提出があったときは、知事は、当該更正による不足税額又は当該修正申告書によって増加した税額（これらの税額の計算の基礎となった事実のうちに、当該更正又は修正申告前の税額の計算の基礎とされていなかったことについて正当な理由があると認められるものがある場合には、その正当な理由があると認められる事実に基づく税額として規則の定めるところにより計算した金額を控除した金額とする。以下この項において「対象不足税額等」という。）に百分の十の割合を乗じて計算した金額（当該対象不足税額等（当該更正又は修正申告前にその更正又は修正申告に係る法人の事業税について更正又は修正申告書の提出があった場合においては、その更正による不足税額又は修正申告書によって増加した税額の合計額（これらの税額の計算の基礎となった事実のうちに、当該更正又は修正申告前の税額の計算の基礎とされていなかったことについて正当な理由があると認められたものがあつたときは、その正当な理由があると認められた事実に基づく税額として規則の定めるところにより計算した金額を控除した金額とし、当該法人の事業税についてその納付すべき税額を減少させる更正又は更正に係る不服申立て若しくは訴えについての決定、裁決若しくは判決による原処分の変動があつたときは、これらにより減少した部分の税額に相当する金額を控除した金額とする。）を加算した金額とする。）が申告書の提出期限までにその提出があつた場合における当該申告書に係る税額（当該申告書に係る法人の事業税について中間納付額があるときは、当該税額を加

算した金額とし、当該申告書に記載された還付金の額に相当する税額があるときは、当該税額を控除した金額とする。) に相当する金額と五十万円とのいずれか多い金額を超えるときは、当該超える部分に相当する金額 (当該対象不足税額等が当該超える部分に相当する金額に満たないときは、当該対象不足税額等) に百分の五の割合を乗じて計算した金額を加算した金額とする。) に相当する過少申告加算金額を徴収するものとする。ただし、第十条第二項の規定による修正申告書の提出があった場合において、その提出が当該修正申告書に係る事業税額について第十六条第一項又は第三項の規定による更正があるべきことを予知してされたものでないときは、この限りでない。

Article 20. Where a return (excluding a return filed under the provision of the main clause of Article 8, paragraph (1); hereinafter the same shall apply in this paragraph.) is filed by the due date (including cases that the provision of the proviso to the next paragraph shall apply where the return has been filed after the due date for filing a return; hereunder the same shall apply in this paragraph.), and a reassessment is made pursuant to the provision of Article 16 or an amended return is filed, the Governor shall collect the additional charge for understatement of return equivalent to the amount calculated by multiplying the amount of deficiency tax due to the relevant reassessment or the amount of tax increased due to the relevant amended return (Where any of the facts on which the calculation of the amount of tax was based is found to have justifiable grounds for not having been the basis for the calculation of the amount of tax prior to the same reassessment or amended return, the amount of tax calculated pursuant to the Regulations as the amount of tax based on such facts for which justifiable grounds are found to exist shall be deducted; hereinafter in this paragraph such calculated amount shall be referred to as "subject deficiency tax, etc.") by a ratio of 10 percent (if the amount of the subject deficiency tax, etc. (in the case where, prior to such reassessment or amended return, a reassessment has been made or amended return has been filed with respect to the corporation's enterprise tax for the reassessed or amended return, the amount of the reassessment or amended return shall be the total of the deficiency resulting from such reassessment or the increase in tax due to such amended return (where any of the facts on which the calculation of the amount of tax has been based has been found to have justifiable grounds for not being the basis of the calculation of the amount of tax before the relevant reassessment or amended return, the amount of tax calculated pursuant to the Regulations as the amount of tax based on such facts that are found to have justifiable grounds shall be deducted from the amount of tax, and in the case that there has been a change in the original disposition of the corporation's enterprise tax due to a reassessment that reduces the amount of tax payable by the corporation, or a decision, ruling, or judgment on an appeal or action relating to a reassessment, the amount of tax shall be deducted from the amount of the corporation's enterprise tax due, less an amount equal to the portion of tax reduced due to such change.)) exceeds the greater of the amount equal to the amount of tax due on the return

where the return is filed by the due date (If there is any amount of interim payment of enterprise tax of the corporation with respect to the relevant return, the amount of such interim payment shall be added to the amount of such tax, and if there is any amount of tax equivalent to the amount of refund stated in the same return, the amount of such refund shall be deducted from the amount of such tax.) or 500,000 Japanese yen, the amount of the deficiency tax, etc. shall be the amount calculated by multiplying the amount equal to such excess (If the amount of such subject deficiency tax, etc. is less than the amount equivalent to such excess, it shall be the amount of such subject deficiency tax, etc.) by a ratio of five percent). However, this shall not apply where an amended return has been filed pursuant to the provision of Article 10, paragraph (2) and the filing was not made, while anticipating that a reassessment under the provisions of Article 16, paragraph (1) or (3) would be made with respect to the amount of enterprise tax with respect to the same amended return.

- 2 次の各号のいずれかに該当する場合においては、知事は、当該各号に規定する申告、決定又は更正により納付すべき税額(第二号又は第三号の場合において、これらの税額の計算の基礎となった事実のうちに、当該修正申告前又は更正前の税額の計算の基礎とされていなかったことについて正当な理由があると認められるものがあるときは、その正当な理由があると認められる事実に基づく税額として規則で定めるところにより計算した金額を控除した税額)に百分の十五の割合を乗じて計算した金額に相当する不申告加算金額を徴収するものとする。ただし、申告書の提出期限までにその提出がなかったことについて正当な理由があると認められる場合においては、この限りでない。

- (2) In cases falling under any of the following items, the Governor shall collect additional charge for failure to file, which is equivalent to the amount calculated by multiplying the amount of tax payable (in the case of item (ii) or (iii), if any of the facts on which the calculation of the amount of tax was based is found to have justifiable grounds for not having been the basis for the calculation of the amount of tax before the relevant amended return or reassessment, the amount of tax after deducting the amount calculated pursuant to the Regulations as the tax amount based on such facts for which justifiable grounds are found) as a result of the filing, determination or reassessment prescribed in the relevant item by a ratio of 15 percent. However, this shall not apply where the Governor finds that there are justifiable grounds for failing to submit the tax return by the due date.

- 一 申告書の提出期限後にその提出があった場合又は第十六条第二項の規定による決定があった場合

- (i) Where the return is filed after the due date for filing the return or a determination is made pursuant to the provision of Article 16, paragraph (2)

- 二 申告書の提出期限後にその提出があった後において修正申告書の提出又は第十六条第一項若しくは第三項の規定による更正があった場合

(ii) Where, a return was filed after the due date for filing a return, and after that, an amended return is filed or a reassessment is made pursuant to the provisions of Article 16 paragraph (1) or (3)

三 第十六条第二項の規定による決定があった後において修正申告書の提出又は同条第三項の規定による更正があった場合

(iii) Where, after a determination was made under the provision of Article 16, paragraph (2), an amended return is filed or a reassessment is made under the provision of paragraph (3) of the same Article

3 申告書の提出期限後にその提出があった場合又は第十条第二項の規定による修正申告書の提出があった場合において、その提出が当該申告書又は修正申告書に係る事業税額について第十六条の規定による更正又は決定があるべきことを予知してされたものでないときは、当該申告書又は修正申告書に係る税額に係る前項の不申告加算金額は、同項の規定にかかわらず、当該税額に百分の五の割合を乗じて計算した金額に相当する額とする。

(3) Where a return is filed after the due date for filing a return or an amended return is filed pursuant to the provision of Article 10, paragraph (2), and such filing is not made with knowledge that a reassessment or determination pursuant to the provision of Article 16 would be made with respect to the amount of enterprise tax due with respect to the relevant return or amended return, notwithstanding the provision of the same paragraph, the additional charge for failure to file set forth in the preceding paragraph with respect to the relevant return or amended return shall be the amount equivalent to the amount calculated by multiplying the relevant tax amount by a ratio of five percent.

4 知事は、第一項の規定によって徴収すべき過少申告加算金額又は第二項の規定によって徴収すべき不申告加算金額を決定した場合においては、遅滞なく、これを納税者に通知するものとする。

(4) The Governor shall, when he/she has determined the additional charge for understatement of tax return to be collected pursuant to the provision of paragraph (1) or the additional charge for failure to file to be collected pursuant to the provision of paragraph (2), notify the taxpayer thereof without delay.

(重加算金)

(Substantial additional charge)

第二十一条 前条第一項の規定に該当する場合において、納税者が業務粗利益等の計算の基礎となるべき事実の全部又は一部を隠ぺいし、又は仮装し、かつ、その隠ぺいし、又は仮装した事実に基づいて申告書又は修正申告書を提出したときは、知事は、規則の定めるところにより、同項の過少申告加算金額の計算の基礎となるべき更正による不足税額又は修正により増加した税額(これらの税額の一部が、事業税額の計算の基礎となる

べき事実で隠ぺいされ、又は仮装されていないものに基づくことが明らかであるときは、当該隠ぺいされ、又は仮装されていない事実に基づく税額として規則の定めるところにより計算した金額を控除した税額)に係る過少申告加算金額に代え、当該税額に百分の三十五の割合を乗じて計算した金額に相当する重加算金額を徴収するものとする。

Article 21. In the case falling under the provision of paragraph (1) of the preceding Article, where a taxpayer has concealed or disguised all or part of the facts that should have been the basis for the calculation of its gross business profit, etc. and has filed a return or an amended return based on such concealed or disguised facts, the Governor may, pursuant to Regulations, collect the substantial additional charge equivalent to the amount calculated by multiplying the amount of underpayment of tax by a ratio of 35 percent instead of the additional charge for understatement with respect to the deficiency amount by the reassessment or increased amount by the amendment (if it is obvious that a part of such tax amount is based on facts that are not concealed or disguised as the basis for the calculation of the amount of enterprise tax, the amount of tax that remains after deducting the amount calculated pursuant to the Regulations as the amount of tax based on such facts that are not concealed or disguised) which should be the basis of the calculation of the additional charge for understatement set forth in the same paragraph.

2 前条第二項の規定に該当する場合(同項ただし書の規定の適用がある場合を除く。)において、納税者が業務粗利益等の計算の基礎となるべき事実の全部又は一部を隠ぺいし、又は仮装し、かつ、その隠ぺいし、又は仮装した事実に基づいて申告書の提出期限までにこれを提出せず、又は申告書の提出期限後にその提出をし、若しくは修正申告書を提出したときは、知事は、不申告加算金額の計算の基礎となるべき税額(その税額の一部が、その計算の基礎となるべき事実で隠ぺいされ、又は仮装されていないものに基づくことが明らかであるときは、当該隠ぺいされ、又は仮装されていない事実に基づく税額として規則の定めるところにより計算した金額を控除した税額)に係る不申告加算金額に代え、当該税額に百分の四十の割合を乗じて計算した金額に相当する重加算金額を徴収するものとする。

(2) In the case falling under the provision of paragraph (2) of the preceding Article (except for the cases that the proviso of the same paragraph is applied), where a taxpayer has concealed or disguised all or a part of the facts on which the calculation of its gross business profit, etc. is based, and based on such concealed or disguised facts has failed to file a return by the due date for filing a return or has filed a return or amended return after the due date for filing a return, the Governor shall, in lieu of the additional charge for failure to file with respect to the amount of tax (if it is obvious that a part of the amount of tax is based on facts that are not concealed or disguised as the basis for the calculation, the amount of tax that remains after deducting the amount calculated pursuant to the Regulations as the amount of tax based on such facts that are not concealed or disguised) that should be the basis for the calculation of the additional charge

for failure to file, collect the substantial additional charge equivalent to the amount of tax calculated by multiplying the relevant amount of tax by a ratio of 40 percent.

- 3 知事は、前二項の規定に該当する場合において申告書又は修正申告書の提出について前条第一項ただし書又は第三項に規定する理由があるときは、当該申告により納付すべき税額又は当該修正申告により増加した税額(これらの税額の一部が、事業税額の計算の基礎となるべき事実で隠ぺいされ、又は仮装されていないものに基づくことが明らかであるときは、当該隠ぺいされ、又は仮装されていない事実に基づく税額として規則の定めるところにより計算した金額を控除した税額)を基礎として計算した重加算金額を徴収しない。

(3) In cases falling under the provisions of the preceding two paragraphs, if the Governor finds any reason prescribed in the proviso of paragraph (1) or paragraph (3) of the preceding Article for filing a return or amended return, the Governor shall not collect the substantial additional charge amount based on the increased amount of tax (if it is obvious that a part of such tax amount is based on facts that are not concealed or disguised as the basis for the calculation of the amount of enterprise tax, the amount of tax that remains after deducting the amount calculated pursuant to the Regulations as the amount of tax based on such facts that are not concealed or disguised) by filing the return or amended return.

- 4 知事は、第一項又は第二項の規定によって徴収すべき重加算金額を決定した場合においては、遅滞なく、これを納税者に通知するものとする。

(4) If the Governor has determined the amount of substantial additional charge to be collected pursuant to the provisions of paragraph (1) or (2), the Governor shall notify the taxpayer thereof without delay.

(都と他の道府県とにおいて事務所又は事業所を設けて銀行業等を行う法人の申告納付等)
(Filing and payments of tax return of corporation engaged in the banking business, etc., which has established offices or places of business in Metropolitan and in other prefectures)

第二十二條 銀行業等を行う法人で都と他の道府県とにおいて事務所又は事業所を設けて事業を行うものが、第七条から第九条まで(第八条第五項を除く。)の規定によって事業税を申告納付し、又は第十条第二項の規定によって修正申告納付する場合においては、第三項に該当する場合を除き、業務粗利益等を法第七十二条の四十八第三項に規定する銀行業又はその他の事業に係る同項から同条第八項まで及び同条第十項の規定に定める課税標準額の総額を関係都道府県ごとに分割すべき基準(以下この条において「分割基準」という。)によって都と当該他の道府県とに分割し、その分割した額を課税標準として、都の事業税額を算定し、これを申告納付し、又は修正申告納付しなければならない。

Article 22. Where a corporation engaged in the banking business, etc., which has established offices or places of business in Metropolitan and in other prefectures, files and pays its enterprise

tax return pursuant to the provisions of Articles 7 to 9 (excluding Article 8, paragraph (5)) or files and pays its amended enterprise tax return pursuant to the provision of Article 10, paragraph (2), except in the case falling under paragraph (3), shall divide its gross business profit, etc. between Metropolitan and other prefectures concerned according to the base for division of the total tax base amount by prefectures concerned prescribed in the provisions of Article 72-48, paragraphs (3) through (8) and paragraph (10) of the same Article pertaining to the banking business or other businesses set forth in paragraph (3) of the same Article (hereinafter in this Article referred to as the "division base"), and the enterprise tax amount of Metropolitan shall be calculated with using the such divided amount as the tax base and filed and paid or its amended return shall be filed and paid.

- 2 前項の規定の適用を受ける法人で都内に主たる事務所又は事業所(外国法人にあっては、法の施行地において行う事業の経営の責任者が主として執務する事務所又は事業所)を設けて事業を行うものは、法第七十二条の十二に規定する所得を当該事業に対する事業税の課税標準とした場合における法第七十二条の四十八第一項に規定する課税標準額の総額(以下「課税標準額の総額」という。)を申告しなければならない。この場合において、知事に提出すべき申告書には、法第七十二条の二十五第八項又は法第七十二条の二十六第四項に規定する所得に関する計算書及び法第七十二条の四十八第一項に規定する課税標準の分割に関する明細書を添付しなければならない。
- (2) A corporation subject to the provision of the preceding paragraph which establishes a principal office or place of business in Tokyo (in the case of a foreign corporation, the office or place of business where the person in charge of the management of the business conducted in the place where the Act is in force mainly works) and conducts a business there shall file a return of the total tax base amount (hereinafter referred to as the "total tax base amount") prescribed in Article 72-48, paragraph (1) of the Act in the case where the income prescribed in Article 72-12 of the Act is the tax base for enterprise tax on the relevant business. In this case, the return to be submitted to the Governor shall have attached a statement of income prescribed in Article 72-25, paragraph (8) or Article 72-26, paragraph (4) of the Act and a detailed statement concerning the division of the tax base prescribed in Article 72-48, paragraph (1) of the Act.
- 3 銀行業等を行う法人のうち、都と他の道府県とにおいて事務所又は事業所を設けて事業を行うものでその事業年度の期間が六月を超えるものが、第八条の規定により知事に申告納付すべき事業税又は当該申告納付に係る修正申告納付すべき事業税の税額は、前事業年度の事業税として都に納付した税額及び納付すべきことが確定した税額の合計額を前事業年度の月数で除して得た額の六倍に相当する額とする。ただし、当該法人の当該事業年度開始の日から六月を経過した日の前日現在において都と他の道府県とに所在する事務所若しくは事業所が移動その他の理由により前事業年度の都と他の道府県とに所在する事務所若しくは事業所と異なる場合又は当該事業年度開始の日から六月を経過

した日の前日現在における分割基準の数値が前事業年度の分割基準の数値と著しく異なると認める場合においては、当該法人が第八条第一項本文の規定により都に申告納付すべき事業税又は当該申告納付に係る修正申告納付すべき事業税の税額は、当該法人の前事業年度の事業税として納付した税額及び納付すべきことが確定した税額の合計額の算定の基礎となった業務粗利益等を前事業年度の月数で除して得た額の六倍に相当する額を同項ただし書の規定による申告納付をする法人に準じて分割基準によって都と他の道府県とに分割した額を課税標準として算定した税額とすることができる。

- (3) The amount of enterprise tax payable by a corporation engaged in the banking business, etc., which has offices or places of business in Metropolitan and in other prefectures and whose business year exceeds six months, to the Governor pursuant to Article 8, or the amount of enterprise tax payable by filing an amended return pertaining to such filing and payment, shall be an amount equal to six times the amount obtained by dividing the total amount of tax paid and tax finalized to be paid to Metropolitan as enterprise tax for the previous business year, by the number of months in the previous business year. However, if the office or place of business of the corporation located in Metropolitan and the other prefectures as of the day before the day on which six months have elapsed since the date of commencement of the relevant business year differs from the office or place of business located in Metropolitan and the other prefectures in the previous business year due to a move or other reasons, or if the division base value as of the day before the day on which six months have elapsed since the date of commencement of the relevant business year is found to be significantly different from the division base value in the previous business year, the amount of enterprise tax return to be filed and paid by the corporation to Metropolitan pursuant to the provision of the main clause of Article 8, paragraph (1) or the amount of enterprise tax to be paid by filing an amended return with respect to the relevant filed and paid amount shall be the amount equivalent to six times the amount obtained by dividing the gross business profit, etc., which was the basis for the calculation of the total amount of tax paid and tax finalized to be paid as enterprise tax for the previous business year, by the number of months in the previous business year may be divided between Metropolitan and other prefectures in accordance with the division base in the same manner as corporations that file and pay tax returns pursuant to the proviso of the same paragraph and it may be used as the tax base in calculation of the tax amount.

(平一四条例一六三・一部改正)

(Ordinance No. 163 of 2002, partially amended)

(都と他の道府県とにおいて事務所又は事業所を設けて銀行業等を行う法人の課税標準額の総額の更正、決定等)

(Reassessment, determination, etc. of the total amount of tax base of corporations engaged in banking business, etc. with offices or places of business in Metropolitan and other prefectures)

第二十三条 前条第二項に規定する法人に係る課税標準額の総額について法第七十二条の三十九又は法第七十二条の四十一の規定によってすべき更正又は決定は、知事が行う。

Article 23. The reassessment or determination to be made pursuant to the provisions of Article 72-39 or Article 72-41 of the Act with respect to the total tax base amount in the case of a corporation prescribed in paragraph (2) of the preceding Article shall be made by the Governor.

2 知事は、前条第二項に規定する法人が提出した申告書若しくは修正申告書に係る法第七十二条の四十九第三項に規定する分割課税標準額の分割基準又はこの項の規定による修正若しくは決定をした分割基準に誤りがあると認める場合(課税標準額の総額についてすべき分割をしなかった場合を含む。)には、これを修正し、前条第二項に規定する法人が申告書を提出しなかった場合(第八条第五項の規定により申告書の提出があったものとみなされる場合を除く。)には、その分割基準を決定するものとする。

(2) Where the Governor finds that there is an error in the division basis of the division tax base prescribed in Article 72-49, paragraph (3) of the Act or the division basis that has been amended or determined pursuant to the provision of this paragraph, with respect to a return or amended return filed by a corporation prescribed in paragraph (2) of the preceding Article (including the case where the corporation has not made the division that should have been made with respect to the total amount of the tax base.), the Governor shall correct it, and where the corporation prescribed in paragraph (2) of the preceding Article has failed to file a return (excluding the case where the corporation is deemed to have filed a return pursuant to the provision of Article 8, paragraph (5).), determine its division base.

3 知事は、前二項の規定によって課税標準額の総額の更正若しくは決定又は分割基準の修正若しくは決定を行った場合においては、その旨を関係道府県知事に通知するものとする。

(3) Where the Governor has made a reassessment or determination of the total amount of the tax base or a correction or determination of the division base pursuant to the provisions of the preceding two paragraphs, the Governor shall notify the relevant prefectural governor therefor.

(条例施行の細目)

(Details of ordinance enforcement)

第二十四条 この条例に定めるものを除くほか、この条例施行に関し必要な事項は、知事が定める。

Article 24. Except as provided in this Ordinance, necessary matters for the enforcement of this Ordinance shall be prescribed by the Governor.

附 則

Supplementary Provisions

1 この条例は、公布の日から施行する。

1 This Ordinance shall come into effect on the date of promulgation.

2 当分の間、第十七条第二項、第十八条第一項及び第十九条第一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、各年の特例基準割合(各年の前年の十一月三十日を経過する時における日本銀行法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に年四パーセントの割合を加算した割合をいう。以下この項において同じ。)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、当該特例基準割合(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。

2 For the time being, notwithstanding these provisions, the rate of 7.3 percent per annum of the delinquent charge prescribed in Article 17, paragraph (2), Article 18, paragraph (1), and Article 19, paragraph (1), if the special base rate for each year (meaning the rate obtained by adding a rate of 4 percent per annum to the base discount rate for commercial notes determined pursuant to the provision of Article 15, paragraph (1), item (i) of the Bank of Japan Act as of the end of November 30 of the preceding year of each year; the same shall apply hereinafter in this paragraph.) is less than the rate of 7.3 percent per annum, these rates shall be the relevant special base rate (if the relevant rate includes any fraction less than 0.1 percent, that percentage shall be rounded down) during the year.

3 当分の間、租税特別措置法(昭和三十二年法律第二十六号)第六十六条の三に規定する期間に相当する期間として規則で定める期間内は、規則で定めるところにより、第十九条に規定する延滞金の年七・三パーセントの割合は、同条及び前項の規定にかかわらず、日本銀行法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。

3 For the time being, within the period specified by the Regulations as the period equivalent to the period prescribed in Article 66-3 of the Act on Special Measures Concerning Taxation (Act No. 26 of 1957), the rate of 7.3 percent per annum of the delinquent charge prescribed in Article 19 shall be the rate determined within the range of 12.775 percent per annum according to the increase of the base discount rate for commercial notes determined pursuant to Article 15, paragraph (1), item (i) of the Bank of Japan Act notwithstanding the provisions of the same Article and the preceding paragraph, as specified by the Regulations.

附 則(平成一三年条例第八〇号)抄

Supplementary Provisions (Ordinance No. 80 of 2001) extracted

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 force as from April 1, 2001. However, the amended provisions of Article 18, paragraph (1), items (i) and (ii), paragraph (2) of the same Article, Article 29,

paragraph (1), item (viii) of the Tokyo Metropolitan Government Tax Ordinance prescribed in Article 1, Article 11, Article 12, paragraph (2) and Article 22, paragraph (2) of the Supplementary Provisions of the same Ordinance, the provisions of Article 2, and the following paragraph and the provisions of paragraph (11) of the Supplementary Provisions shall come into effect as from the date of promulgation.

- 2 第二条の規定による改正後の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八条第二項及び第三項の規定は、施行日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行う銀行業等に対する事業税について適用し、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行う銀行業等に対する事業税については、なお従前の例による。
- 2 The provisions of Article 8, paragraphs (2) and (3) of the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses, etc. in Tokyo Metropolitan amended by the provisions of Article 2 shall apply to the enterprise tax on banking business, etc. by a corporation for each business year in the case where the merger takes place on and after the effective date, and prior laws continue to govern an enterprise tax on the banking business, etc. by a corporation for each business year in the case where the merger took place before the effective date.

附 則(平成一四年条例第一一〇号)抄

Supplementary Provisions (Ordinance No. 110 of 2002) extracted

- 1 この条例は、公布の日から施行する。
- 1 This Ordinance shall come into effect on the date of promulgation.

附 則(平成一四年条例第一六三号)抄

Supplementary Provisions (Ordinance No. 163 of 2002) extracted

- 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 effect on the date of promulgation. However, the amended provisions of Article 97 of the Tokyo Metropolitan Government Tax Ordinance prescribed in Article 1 shall come into effect as from the date of enforcement of the Wildlife Protection, Control, and Hunting Management Act (Act No. 88 of 2002), and the amended provisions of Article 2, paragraph (1), item (ix) of the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses, etc. in Tokyo Metropolitan prescribed in Article 2 shall come into effect as from January 1, 2003.

(施行の日 = 平成一五年四月一六日)

(Date of enforcement = April 16, 2003)

- 3 別段の定めがあるものを除き、第二条の規定による改正後の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(以下「新特例条例」という。)の規定は、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については、なお従前の例による。
- 3 Except as otherwise provided, the provisions of the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses, etc. in Tokyo Metropolitan amended by the provisions of Article 2 (hereinafter referred to as the "New Special Provisions Ordinance") shall apply to a corporation's enterprise tax for business years ending on or after March 31, 2003, and prior laws continue to govern an enterprise tax of a corporation for business years ending prior to the that date.
- 4 新特例条例第八条第二項の規定は、この条例の施行の日(以下「施行日」という。)以後に同条第一項の規定により申告納付の義務が発生する法人の事業税について適用し、施行日前に第二条の規定による改正前の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八条第一項の規定により申告納付の義務が発生した法人の事業税については、なお従前の例による。
- 4 Provisions of Article 8, paragraph (2) of the New Special Provisions Ordinance shall apply to the enterprise tax of a corporation for which the obligation to file and pay a tax return has arisen by the provisions of paragraph (1) of the same Article after the effective date of the Ordinance (hereinafter referred as "effective date"), and the enterprise tax of a corporation for which the obligation to file and pay a tax return has arisen by the provisions of Article 8, paragraph (1) of the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses, etc. in Tokyo Metropolitan prior to amendment by the provisions of Article 2 before the effective date, is to continue to be governed by prior laws.
- 5 新特例条例第八条第七項の規定は、法人税法等の一部を改正する法律(平成十四年法律第七十九号)附則第二十一条第二項に規定する場合の同項に規定する内国法人又は同項に規定する他の内国法人の六月経過日(同項に規定する六月経過日をいう。以下同じ。)の属する事業年度後の各事業年度について適用し、当該六月経過日の属する事業年度以前の各事業年度については、なお従前の例による。
- 5 The provision of Article 8, paragraph (7) of the New Special Ordinance shall apply to each business year after the business year to which the six months elapsed date of a domestic corporation prescribed in Article 21, paragraph (2) or other domestic corporations prescribed in the same paragraph of the supplementary provisions of the Act for Partial Amendment to the Corporation Tax Act, etc. (Act No. 79 of 2002) belongs (meaning the six months elapsed date prescribed in the same paragraph; the same shall apply hereinafter.), and prior laws continue to govern each business year before the business year to which the six months elapsed date belongs.

附 則(平成一五年条例第九八号)抄

Supplementary Provisions (Ordinance No. 98 of 2003) extracted

- 1 この条例は、公布の日から施行する。
- 1 This Ordinance shall come into effect on the date of promulgation.

附 則(平成一五年条例第一二二号)

Supplementary Provisions (Ordinance No. 122 of 2003) extracted

- 1 この条例は、公布の日から施行する。
- 1 This Ordinance shall come into effect on the date of promulgation.
- 2 この条例による改正後の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(以下「新条例」という。)第五条の規定は、平成十二年四月一日以後に開始した各事業年度分の事業税について適用する。
- 2 The provisions of Article 5 of the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses in Tokyo Metropolitan amended by this Ordinance (hereinafter referred to as the "New Ordinance".) shall apply to enterprise taxes for each business year beginning on or after April 1, 2000.
- 3 平成十五年四月一日以後に開始した事業年度分の事業税に係る新条例第八条第一項、同条第二項第一号及び第二十二條第三項本文の規定の適用については、次の表の上欄に掲げる新条例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に読み替えるものとする。
- 3 With respect to the application of the provisions of Article 8, paragraph (1), paragraph (2), item (i) of the same Article, and Article 22, paragraph (3), the main clause of the New Ordinance pertaining to enterprise taxes for business years beginning on or after April 1, 2003, the terms and phrases listed in the middle column of the following table in the provisions of the New Ordinance in the left-side column of the same table shall be read as the terms and phrases listed in the right-side column of the same table respectively.

第八条第一項 Article 8, paragraph (1)	合計額 Total amount	合計額(前事業年度において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の一部を改正する条例(平成十五年東京都条例第百二十二号。以下「改正条例」という。)による改正前の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(以下「旧条例」という。)の適用を受けた法人にあっては改正条例による改正後の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(以下「新条例」という。)第五条に規定する税率により前事業年度の事業税として計算した額) Total amount (in the case of a corporation to which the
--	---------------------	---

		Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses, etc. in Tokyo Metropolitan (hereinafter referring as "Old Ordinance") prior to amendment by Ordinance Partially Amending the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Businesses, etc. in Tokyo Metropolitan (Tokyo Metropolitan Ordinance No. 122 of 2003; hereinafter referred to as the "Amended Ordinance") is applied in the previous business year, the amount calculated as the enterprise tax for the previous business year according to the tax rate prescribed in Article 5 of the Ordinance on Special Provisions for Tax Base, etc. of Enterprise Tax on Banking Corporations in Tokyo Metropolitan amended by the Amended Ordinance (hereinafter referred to as the "New Ordinance"))
<p>第八条第二項第一号</p> <p>Article 8, paragraph (2), item (i)</p>	<p>最も新しい事業年度に係る事業税額</p> <p>Enterprise tax amount for the most recent business year</p>	<p>最も新しい事業年度に係る事業税額(最も新しい事業年度に係る事業税について旧条例の適用を受けた被合併法人にあっては新条例第五条に規定する税率により当該最も新しい事業年度の事業税として計算した額)</p> <p>The amount of enterprise tax for the most recent business year (in the case of a merged corporation to which the Old Ordinance was applied with respect to enterprise tax for the most recent business year, the amount calculated as enterprise tax for the most recent business year according to the tax rate prescribed in Article 5 of the New Ordinance)</p>
<p>第二十二條第三項本文</p> <p>Article 22, paragraph (3), the main clause</p>	<p>合計額</p> <p>Total amount</p>	<p>合計額(前事業年度において旧条例の適用を受けた法人にあっては新条例第五条に規定する税率により前事業年度の事業税として計算した額)</p> <p>Total amount (in the case of a corporation to which the Old Ordinance was applied in the previous business year, the amount calculated as enterprise tax for the previous business year according to the tax rate prescribed in Article 5 of the New Ordinance)</p>