

DECLARATION NAMING A PERSON  
TO ADMINISTER THE TAXPAYER'S TAX AFFAIRS

(For use by foreigners)

納税管理人の届出書 (外国人用)

TO THE CHIEF OF \_\_\_\_\_ DISTRICT TAX OFFICE  
税 務 署 長 殿

This Declaration is to be used to appoint a Tax Representative from among persons resident in Japan, who will deal with the filing of national tax returns and all other matters relating to national tax and to declare this fact to the District Tax Office having jurisdiction over a taxpayer's place for tax-payment when the taxpayer ceases to be resident within Japan.

この届出書は納税義務者が日本に居住しないこととなったときに、納税申告書の提出、その他国税に関する事項を処理させるため、日本に居住するものうちから納税管理人を定め、納税者の納税地を所轄する税務署に届け出る場合に使用します。

Taxpayer 納税者	Name (please type or print) 氏名 (タイプしてください。)	<input type="checkbox"/> Mr.	(Last)	(First)	(Middle)	Occupation 職 業	
	Place for Tax-Payment 納 税 地						
	Present Address (in Japan) 現在の住所または居所 (本邦内)					Telephone Number 電話番号	
	Address in Future (abroad) 将来の住所または居所となるべき場所 (本邦外)						
Tax Representative 納税管理人	Name (please type or print) 氏名 (タイプしてください。)	(Last) (First) (Middle)			Occupation 職 業		
	Address 住所または居所					Telephone Number 電話番号	
Reason for Appointing the Tax Representative 納税管理人を定めた理由							
I hereby declare that the above named Tax Representative is authorized to act for me.							
Date : _____, 19____				Signature of the Taxpayer : _____			

(Reference)

Article 117 of General Law of National Tax (excerpt) :

- ① In case where a taxpayer, as an individual, has neither domicile nor residence (except for an office and a place of business) or comes to have neither of them within the enforcement area of this law, if it is necessary for the taxpayer to deal with the filing of his tax returns, or other matters relating to his national tax, he shall appoint a tax representative to deal with the said matters for him from among those persons who have their domicile or residence within the enforcement area of this law and are in a position convenient to deal with the said matters.
- ② When a taxpayer has appointed a tax representative in accordance with the provision of the preceding paragraph, he shall declare this to the chief of the district tax office having jurisdiction over the place for tax-payment of the national tax which the tax representative is to deal with. The same shall apply when the taxpayer has discharged him.

(参 考)

国税通則法第 117 条 (抜粋) :

- ① 個人である納税者がこの法律の施行地に住所及び居所 (事務所及び事業所を除く。) を有せず、若しくは有しないこととなる場合…… (中略) …… 納税申告書の提出その他国税に関する事項を処理する必要があるときは、その者は、当該事項を処理させるため、この法律の施行地に住所又は居所を有する者で当該事項の処理につき便宜を有するものうちから納税管理人を定めなければならない。
- ② 納税者は、前項の規定により納税管理人を定めたときは、当該納税管理人に係る国税の納税地を所轄する税務署長にその旨を届け出なければならない。その納税管理人を解任したときも、また同様とする。