

JAPAN

# Master Tax Guide

2011/12

9<sup>th</sup> Edition



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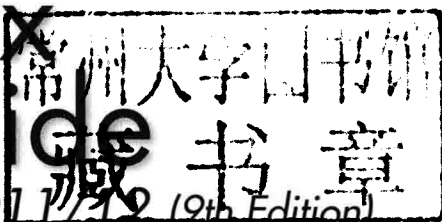


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# Japan Master Tax Guide

2011/2012 (9th Edition)



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## ABOUT THE AUTHOR

John W Darcy is an international tax attorney and university professor. His tax practice involving the Pacific Rim area spans many years and includes experience as an attorney for the international law firm of Morgan, Lewis & Bockius; advisor on foreign law to the Japanese law firm of Mitsui, Yasuda, Wani & Maeda in Tokyo; and as a Certified Public Accountant. He currently serves as the Associate Dean of the College of Business Administration at the University of Texas — Pan American.

Proficient in English, Japanese and Chinese, Dr Darcy played an active part for many years within Japanese and US legal and business circles. He has published numerous articles in both Japanese and English on the subjects of international taxation and investment. Among the publications in which his articles have appeared are *TAXES: The Tax Magazine (CCH)*; *The CCH Journal of Asian Pacific Taxation* (for which he served as the United States national reporter for the “Tax Conference — In Print” feature); *Kokusai Zeimu* (International Taxation); *Major Tax Planning* and *East Asian Executive Reports*. He has also been a frequent speaker on international tax issues at tax law and bar association conferences.

Dr Darcy is a member of the Bar in the State of California, the District of Columbia and the United States Tax Court. His educational background includes a BA in East Asian Languages from Indiana University in 1970, a Master of Science in Accounting from San Francisco State University in 1980, an MBA in Taxation from Golden Gate University in 1980, a JD (*magna cum laude*) from the University of San Francisco School of Law in 1987 and a PhD from the University of Oklahoma in 2002.

## PREFACE

*Japan Master Tax Guide 2011/2012* is a handy and comprehensive reference on Japanese tax rules. It is designed to be used by businesses and individuals subject to Japanese taxes and tax professionals who deal with Japanese tax issues.

This ninth edition of the *Japan Master Tax Guide (2011/2012)* has been updated to reflect the legislation promulgated through 30 June 2011, including:

- 1 東日本大震災の被災者等に係る国税関係法律の臨時特例に関する法律  
*Special Tax Law for those Affected by the Great Eastern Japan Earthquake*, Law No 29 of 2011, 27 April 2011.
- 2 現下の厳しい経済状況及び雇用情勢に対応して税制の整備を図るための所得税法等の一部を改正する法律  
*Law to Revise the Income Tax, etc., in Order to Develop a Tax System to Address the Current Severe Economic Circumstances and Employment Conditions*, Law No 82 of 2011, 30 June 2011.
- 3 経済社会の構造の変化に対応した税制の構築を図るための所得税法等の一部を改正する法律  
*Law to Revise the Income Tax, etc., in Order to Construct a Tax System Addressing Changes in the Socio-Economic Structure*, approved by the Japanese House of Representatives on 10 June 2011.

The first and second of these legislative bills were approved by the Diet during the originally scheduled 2011 regular legislative session ending on 22 June 2011. The 2011 regular legislative session has been extended 70 days, through the end of August 2011.

The bill promulgated on 27 April 2011 (Law No. 29 of 2011) consists of emergency tax legislation addressing issues arising out of the Great Eastern Japan Earthquake. The bill promulgated on 30 June 2011 (Law No 82 of 2011) consists of the fast-track legislative items taken from the originally proposed 2011 Tax Reform Act (所得税法等の一部を改正する法律案) submitted to the Diet on 25 January 2011. The remaining bill, approved by the House of Representatives on 10 June 2011, consists of the remaining items from the original 2011 Proposed Tax Reform Act that will be considered during the extended legislative session along with other major tax reform proposals, including a plan to increase the rate of the Consumption Tax. Items from the third bill, which have not been approved by the Diet during the originally scheduled Diet session, are identified in the text of this edition of the *Japan Master Tax Guide* as proposed legislation.

Readers interested in a more intensive, detailed analysis of Japanese transactions may consult the companion volumes to the *Japan Master Tax Guide*:

- *CCH Tax Planning and Compliance in Japan*
- *CCH Japan-US International Tax Transactions*
- *CCH Transfer Pricing in Japan*
- *CCH Fundamentals of Transfer Pricing in Japan*

The *CCH Master Tax Guide* series began with the *US Master Tax Guide*, which is currently in its 94<sup>th</sup> edition. CCH Asia is proud to provide the Japanese edition of this industry-standard series.

*John Darcy*  
June 2011



# GLOSSARY

## ENGLISH — JAPANESE

English	Japanese	Kanji
<b>Absolute Acceptance</b>	<i>TanJun Shonin</i>	単純承認
<b>Acceptance and Renunciation of Succession</b>	<i>Sozoku No Shonin Oyobi Hoki</i>	相続の承認及び放棄
<b>Act on Securitisation of Assets</b>	<i>Shizan Ho Ryudoka Ni Kansuru Ho</i>	資産の流動にかんする法
<b>Additional Corrections</b>	<i>Saikosei</i>	再更正
<b>Administrative Assessment Determination Notification Form</b>	<i>Fukakettei Tsuchisho</i>	賦課決定通知書
<i>Administrative Litigation Law</i>	<i>Gyosei Jiken Soshō Ho</i>	行政事件訴訟法
<b>Administrative Review</b>	<i>Fufuku Mo Shitate</i>	不服申立
<b>Advance Demand</b>	<i>Kuriage Seikyusho</i>	繰上請求書
<b>Advance Ruling System</b>	<i>Jizen Shokai</i>	事前照会
<b>Affiliated Shareholder Group</b>	<i>Dozoku Kabumushi Gurupu</i>	同族株主グループ
<b>After</b>	<i>Ato</i>	後
<b>Aggregate Assessment Income Taxation</b>	<i>Shinkoku Shotokuzei</i>	申告所得税
<b>Aggregate Assessment Taxation</b>	<i>Sogokazei</i>	総合課税
<b>Amalgamation by Incorporating a New Corporation</b>	<i>Shinsetsu Gappei</i>	新設合併
<b>Amended Return</b>	<i>Shusei Shinkoku</i>	修正申告
<b>Amortisation of Deferred Assets</b>	<i>Kurinobeshisan No Shokyakuhi</i>	繰延資産の償却費
<b>Anonymous Association</b>	<i>Tokumei Kumiai</i>	匿名組合
<b>Appeal</b>	<i>Fufuku Moshitate</i>	不服申立て
<b>Appeals</b>	<i>Koso</i>	控訴
<b>Appeal Suit</b>	<i>Kokoku Soshō</i>	抗告訴訟
<b>Appraisal Gains</b>	<i>Hyokaeki</i>	評価益
<b>Appraisal Loss</b>	<i>Shisan No Hyokason</i>	資産の評価損
<b>Approval Fees</b>	<i>Shodakuryo</i>	承諾料
<b>Arm's Length Price</b>	<i>Dokuritsu Kigyokan Kakaku</i>	独立企業間価格

English	Japanese	Kanji
Assessing the Amount of Tax to be Paid	<i>Nofu Subeki Zeigaku No Kakutei</i>	納付すべき税額の確定
Assessment	<i>Kakutei</i>	確定
Assessment by Determination	<i>Kettei</i>	決定
Association	<i>Shadan</i>	社团
Automatic Assessment	<i>Jido Kakutei</i>	自動確定
Aviation Fuel Tax	<i>Kokukinenryozai</i>	航空機燃料税
Aviation Fuel Tax (SA)	<i>Kokukinenryozai (Toku)</i>	航空機燃料税(特)
Bank of Japan Note Issue Tax	<i>Nihonginkoken Hakkozei</i>	日本銀行券発行税
Base of One's Living	<i>Seikatsu No Honkyo</i>	生活の本拠
Base Period	<i>Kijun Kikan</i>	基準期間
Basic Deduction	<i>Kiso Kojo</i>	基礎控除
Basic Exemption	<i>Isan Ni Kakaru Kiso Kojo</i>	遺産に係る基礎控除
Before	<i>Sen</i>	前
Beneficiary	<i>Juekisha</i>	受益者
Block Registration System	<i>Ikkatsu Toroku</i>	一括登録
Blue Tax Return	<i>Aoiro Shinkoku</i>	青色申告
Bond Investment Trusts	<i>Koshasai Toshi Shintaku</i>	公社債投資信託
Bonuses	<i>Shoyo</i>	賞与
Book-Entry Corporate Bonds	<i>Furikae Shasai</i>	振替社債
Book-Entry Local Government Bonds	<i>Furikae Chihosai</i>	振替地方債
Bourse Tax	<i>Torihikijozei</i>	取引所税
Business Income	<i>Jigyō Shotoku</i>	事業所得
Business Office Tax	<i>Kigyōjo Zei</i>	企業所税
Business Succession Tax System	<i>Jigyō Shokei Zeisei</i>	事業承継税制
Cabinet Orders	<i>Seirei</i>	政令
Calculation of the Gift Tax	<i>Zoyozai No Zeigaku</i>	贈与税の税額
Calculation of Time	<i>Kikan No Keisan</i>	期間の計算
Capital Gains	<i>Joto Shotoku</i>	譲渡所得
Carryover of Losses	<i>Kurikoshi Kesson Kin</i>	繰越欠損金
Child Allowance	<i>Kodomo Teate</i>	子ども手当
Chukan Hojin Law	<i>Chukan Hojin Ho</i>	中間法人法
Cities, Towns and Villages	<i>Shichoson</i>	市町村
City Planning Law	<i>Toshi Keikaku Ho</i>	都市計画法
City Planning Tax	<i>Toshi Keikaku Zei</i>	都市計画税
Civil Code	<i>Minpo</i>	民法

English	Japanese	Kanji
Civil Code Association	<i>Nin-I Kumiai</i>	任意組合
Civil Code Association Contract	<i>Minpo Kumiai Keiyaku</i>	民法組合契約
Claim for Correction	<i>Kosei No Seikyū</i>	更正の請求
Classification of Individuals in Japan under the <i>Immigration Law</i>	<i>Zairyū Shikaku</i>	在留資格
Code of Criminal Procedures	<i>Keijisoshōhō</i>	刑事訴訟法
Collection of National Taxes	<i>Kokuzei No Choshu</i>	国税の徴収
Collection Procedures	<i>Choshu</i>	徴収
Commercial Code	<i>Shō Hō</i>	商法
Commercial Code Anonymous Association	<i>Tokumei Kumiai</i>	匿名組合
Commuter Allowance	<i>Tsukin Teate</i>	通勤手当
<i>Company Law</i>	<i>Kaisha Hō</i>	会社法
Company Representative	<i>Daihyōsha</i>	代表者
Company Type Investment Trusts	<i>Kaishagata Toshi Shintaku</i>	会社型投資信託
Comparable Uncontrolled Price Method	<i>Dokuritsu Kakaku Hijunhō</i>	独立価格批准法
Consolidated Tax System	<i>Renketsu Nozei Seido</i>	連結納税制度
Consumption Tax	<i>Shōhizei</i>	消費税
<i>Consumption Tax Law</i>	<i>Shōhizei Hō</i>	消費税法
Contract Type Investment Trusts	<i>Keiyakugata Toshi Shintaku</i>	契約型投資信託
Conversion of Seized Property to Cash	<i>Kanka</i>	換価
Cooperatives	<i>Kyōdō Kumiai</i>	協同組合
Coordination Division of the District Tax Office	<i>Somuka</i>	総務課
<i>Coordination Law (Law Concerning Coordination, etc of Related Laws in Connection with the Enforcement of the Company Law)</i>	<i>Seibi Hō (Kaisha Hō No Shiko Ni Tomonau Kankei Horitsu No Seibi Nado Ni Kansuru Horitsu)</i>	整備法（会社法の施行に伴う関係法律の整備などに関する法律）
Corporate Taxation Trusts	<i>Hōjin Kazei Shintaku</i>	法人課税信託
Corporate Tax Law Enforcement Orders	<i>Hōjinzei Hō Shikorei</i>	法人税法施行令
Corporate Tax Law Enforcement Regulations	<i>Hōjinzei Hō Shikokisoku</i>	法人税法施行規則
Corporation Tax	<i>Hōjinzei</i>	法人税

English	Japanese	Kanji
<b>Corporation Tax Group of the District Tax Office</b>	<i>Hojin-Kazei Bumon</i>	法人課税部門
<b>Corporation Tax Law</b>	<i>Hojinzei Ho</i>	法人税法
<b>Corporation Tax Law Basic Circulars</b>	<i>Hojinzei Kihon Tsutatsu</i>	法人税基本通達
<b>Corporation Tax Law Separate Circulars</b>	<i>Hojinzei Kobetsu Tsutatsu</i>	法人税個別通達
<b>Corporations</b>	<i>Hojin</i>	法人
<b>Correction</b>	<i>Kosei</i>	更正
<b>Correction Notification Form</b>	<i>Kosei Tsuchisho</i>	更正通知書
<b>Cost Plus Method</b>	<i>Genka Kijunho</i>	原価基準法
<b>Cost to Rebuild the Building</b>	<i>Saikenchiku Kakaku Hoshiki</i>	再建築価格方式
<b>Costs of Delinquency Proceedings</b>	<i>Taino Shobunhi</i>	滞納処分費
<b>Covered Warrant</b>	<i>Kaba-Do Waranto</i>	カバードワラント
<b>Credit for a Handicapped Person</b>	<i>Shogaisha Kojo</i>	障害者控除
<b>Credit for Increase in Experimentation and Research</b>	<i>Shiken Kenkyuhi No Gaku Ga Zoka Shita Bai Nado No Hojinzeigaku No Tokubutsu Kojo</i>	試験研究費の額が増加した場合等の法人税額の特別控除
<b>Credit for a Minor Child</b>	<i>Miseinensha Kojo</i>	未成年者控除
<b>Credit for Multiple Successions</b>	<i>Aitsu Sozoku Kojo</i>	相次相続控除
<b>Credit for Overpayment of Tax Due to Disguised Accounting</b>	<i>Kaso Keiri Nimotodzuko Kadai Shinkoku No Bai No Kosei Ni Tomonauhojin Zeigaku No Kojo</i>	仮装経理に基づく過大申告の場合の更正に伴う法人税額の控除
<b>Credit for Taxable Purchases</b>	<i>Shiire Ni Kakaru Shohizeigaku No Kojo</i>	仕入れに係る消費税の控除
<b>Criminal Tax Penalties</b>	<i>Sozei Bassoku</i>	租税罰則
<b>Crude Oil Custom Duty, etc (SA)</b>	<i>Sekiyunadokanzei (Toku)</i>	原油等関税(特)
<b>Custom Duty</b>	<i>Kanzei</i>	関税
<b>Customs Law</b>	<i>Kanzeiho</i>	関税法
<b>Customs Tariff Law</b>	<i>Kanzei Teiritsu Ho</i>	関税定率法
<b>Deadline to Pay Tax</b>	<i>Hotei Nokigen</i>	法定納期限
<b>Declining Balance Method</b>	<i>Teiritsuho</i>	定率法
<b>Decrease in Tax Obligation</b>	<i>Gengaku Kosei</i>	減額更正
<b>Deductible Expenses</b>	<i>Sonkin No Gaku</i>	損金の額

<b>English</b>	<b>Japanese</b>	<b>Kanji</b>
<b>Deduction for a Handicapped Person</b>	<i>Shogaisha Kojo</i>	障害者控除
<b>Deduction for a Widow or Widower</b>	<i>Kafukojo</i>	寡婦(夫)控除
<b>Deduction for a Working Student</b>	<i>Rodogakusei Kojo</i>	労働学生控除
<b>Deduction for an Aged Person</b>	<i>Ronensha Kojo</i>	老年者控除
<b>Deduction for Casualty Losses</b>	<i>Zassonkojo</i>	雑損控除
<b>Deduction for Contributions or Donations</b>	<i>Kifukin Kojo</i>	寄付金控除
<b>Deduction for Debts</b>	<i>Saimu Kojo</i>	債務控除
<b>Deduction for Dependants</b>	<i>Fuyo Kojo</i>	扶養控除
<b>Deduction for Fire and Other Casualty Insurance Premiums</b>	<i>Songaihokenryo Kojo</i>	損害保険料控除
<b>Deduction for Medical Expenses</b>	<i>Iryokojo</i>	医療控除
<b>Deduction for Small-Scale Enterprise Mutual Aid Premiums</b>	<i>Shokibokigyo Kyosai Nado Kakekin Kojo</i>	小規模企業共済など掛金控除
<b>Deduction for Social Insurance Premiums</b>	<i>Shakai Hokenryokojo</i>	社会保険料控除
<b>Deduction for Spouse</b>	<i>Haigusha Kojo</i>	配偶者控除
<b>Deductions</b>	<i>Kojo</i>	控除
<b>Deductions for Income</b>	<i>Shunyu Kara Sashihikikareru Kingaku</i>	収入から差引きかれる金額
<b>Deductions from Income</b>	<i>Shotoku Kara Sashihikikareru Kingaku</i>	所得から差引きかれる金額
<b>Deductions from Income</b>	<i>Shotoku Kojo</i>	所得控除
<b>Deductions from Tax (Tax Credits)</b>	<i>Zeikin Kara Sashihikikareru Kingaku</i>	税金から差し引きかれる金額
<b>Deemed Contribution</b>	<i>Minashi Kifu</i>	みなし寄付
<b>Deferred Gain and Reduced Basis Transactions</b>	<i>Asshuku Kicho</i>	圧縮記帳
<b>Deferred Tax for Prior Acquisition Transactions Involving Land</b>	<i>Tochi No Senko Shutoku</i>	土地等の先行取得
<b>Deferred Tax Payment</b>	<i>Enno</i>	延納
<b>Defined Contribution Plan</b>	<i>Kakutei Kyoshutsu Nenkin</i>	確定拠出年金
<b>Delinquency Proceedings</b>	<i>Taino Shobun</i>	滞納処分
<b>Delinquency Tax</b>	<i>Entaizei</i>	延滞税
<b>Delinquent Taxpayer</b>	<i>Tainosha</i>	滞納者

English	Japanese	Kanji
<b>Delivery by Notification</b>	<i>Koshiki Sotatsu</i>	公式送達
<b>Delivery of Documents</b>	<i>Shorui No Sotatsu</i>	書類の送達
<b>Demand (for Payment of Tax)</b>	<i>Tokusoku</i>	督促
<b>Demand for Delivery</b>	<i>Kofu Yokyu</i>	交付要求
<b>Demand Notice</b>	<i>Tokusokujo</i>	督促状
<b>Deposits</b>	<i>Shikikin</i>	敷金
<b>Designated Investment Corporations</b>	<i>Tokutei Toshi Hojin</i>	特定投資法人
<b>Designated Non-Profit Activities Promotion Law</b>	<i>Tokutei Hieiri Katsudo Sokushin Ho</i>	特定非営利活動促進法
<b>Designated Non-Profit Organisation</b>	<i>Nintei NPO</i>	認定 NPO 法人
<b>Determination</b>	<i>Kettei</i>	決定
<b>Determination Notification Form</b>	<i>Kettei Tsuchisho</i>	決定通知書
<b>Distribution</b>	<i>Haito</i>	配当
<b>Distributions to Stockholders of Income</b>	<i>Rieki No Haito</i>	利益の配当
<b>District Courts</b>	<i>Chiho Saibansho</i>	地方裁判所
<b>District Tax Offices</b>	<i>Zeimusho</i>	税務署
<b>Dividends Credit</b>	<i>Haito Kojo</i>	配当控除
<b>Dividend Income</b>	<i>Haito Shotoku</i>	配当所得
<b>Dividend Return Method</b>	<i>Haito Kangen Hoshiki</i>	配当還元方式
<b>Dividends Received</b>	<i>Uketorihaito</i>	受取配当
<b>Document of Participatory Seizure</b>	<i>Sanka Sashiosaescho</i>	参加差押え書
<b>Domestic Transactions</b>	<i>Kokunai Torihiki</i>	国内取引
<b>Domicile</b>	<i>Jusho</i>	住所
<b>Donations</b>	<i>Kifu</i>	寄付
<b>Downpayments</b>	<i>Atamakin</i>	頭金
<b>Elective Separate Assessment Taxation for Dividends</b>	<i>Haito Shotoku No Shinkoku Bunri Sentaku Kazei</i>	配当所得の申告分離 選択課税
<b>Employment Income</b>	<i>Kyuyo Shotoku</i>	給与所得
<b>Employment Income Deduction</b>	<i>Kyuyo Shotoku Kojo</i>	給与所得控除
<b>Enforcement Orders</b>	<i>Shikorei</i>	施行令
<b>Enforcement Regulations</b>	<i>Shikokisoku</i>	施行規則
<b>Enterprise Tax</b>	<i>Jigyo Zei</i>	事業税
<b>Entertainment Expense</b>	<i>Kosaihi</i>	交際費

English	Japanese	Kanji
Estimation Assessment	<i>Suikei Kazei</i>	推計課税
Excess Retained Earnings	<i>Ryuhō Kingaku</i>	留保金額
Exempt Enterprises	<i>Menzei Jigyosha</i>	免税事業者
Exempt Transactions	<i>Menzei Torihiki</i>	免税取引
Expenses	<i>Sonkin</i>	損金
Extension of Tax Obligations to Others	<i>Nozeigimu No Kakucho</i>	納税義務の拡張
Factor-Based Enterprise Tax for Large Corporations	<i>Gaikei Hyōjun Kazei</i>	外形標準課税
Family Corporations	<i>Dozoku Kaisha</i>	同族会社
Final Appeal	<i>Jokoku</i>	
Final Income Tax Return for the Calendar Year	<i>Shotokuzei No Kakutei Shinkokusho</i>	所得税の確定申告書
Final Tax Return	<i>Kakutei Shinkoku</i>	確定申告
Fixed Assets Tax	<i>Kotei Shisan Zei</i>	固定資産税
Fixed Rate Tax Reduction	<i>Teiritsu Genzei</i>	定率減税
Foreign Corporations	<i>Gaikoku Hojin</i>	外国法人
Foreign Currency Deposits	<i>Gaika Yochokin</i>	外貨預貯金
Foreign Partnerships	<i>Gaikoku Patonashippu</i>	外国パートナーシップ
Foreign Related Person	<i>Gaikoku Kanrensha</i>	外国関連者
Foreign Related Transaction	<i>Kokugai Kanren Torihiki</i>	国外関連取引
Foreign Tax Credit	<i>Gaikoku Zeigaku Kojo</i>	外国税額控除
Forestry Income Amount	<i>Sanrin Shotoku Kingaku</i>	山林所得金額
Foundation	<i>Zaidan</i>	財団
Gasoline Tax	<i>Kihatsuyuzei</i>	揮発油税
Gasoline Tax (SA)	<i>Kihatsuyuzei (Toku)</i>	揮発油税(特)
General Incorporated Association	<i>Ippan Shadan Hojin</i>	一般社団法人
General Incorporated Foundation	<i>Ippan Zaidan Hojin</i>	一般財団法人
General Law of National Tax	<i>Kokuzei Tsusoku Ho</i>	国税通則法
General Law Concerning National Tax Procedures and Taxpayers' Rights and Duties	<i>Kokuzei Ni Kansuru Kyotsutekina Tetsudzuki Narabini Nozeisha No Kenri Oyobi Gimu Nikansuru Horitsu</i>	国税に係る共通的な手続並びに納税者の権利及び義務に関する法律
General Law of National Tax	<i>Kokuzei Tsusoku Ho</i>	国税通則法
Gift Income	<i>Juzoeki</i>	受贈益
Gift Tax	<i>Zoyozei</i>	贈与税

English	Japanese	Kanji
Gift Tax Credit	<i>Zoyozeigaku Kojo</i>	贈与税額控除
Gift Tax Settlement at Time of Inheritance	<i>Sozokuji Seisan Kazei</i>	相続時精算課税
Gift Tax Taxable Amount	<i>Zoyozei No Kazei Kakaku</i>	贈与税の課税価格
Grace Period for Payment of Taxes	<i>Yuyo</i>	猶予
Gross Revenues	<i>Ekikin No Gaku</i>	益金の額
Guarantee Money	<i>Hoshokin</i>	保証金
Head Office	<i>Honten</i>	本店
High Courts	<i>Koto Saibansho</i>	高等裁判所
Hotel Tax	<i>Shukuhakuzei</i>	宿泊税
Hunting Tax	<i>Shuryozei</i>	狩猟税
Income	<i>Shueki</i>	収益
Income Averaging for Fluctuating or Extraordinary Income	<i>Hendo Shotoku Oyobi Rinji Shotoku</i>	変動所得および臨時所得
Income from Payments in Kind	<i>Genbutsu Kyuyo</i>	現物給与
Income Tax	<i>Shotokuzei</i>	所得税
Income Tax Credits	<i>Zeigaku Kojo</i>	税額控除
Income Tax Law	<i>Shotokuzei Ho</i>	所得税法
Income Tax Law Basic Circulars	<i>Shotokuzei Kihon Tsutatsu</i>	所得税法基本通達
Income Tax Law Enforcement Orders	<i>Shotokuzei Ho Shikorei</i>	所得税法施行令
Income Tax Law Enforcement Regulations	<i>Shotokuzei Ho Shikokisoku</i>	所得税法施行規則
Income Tax Law Separate Circulars	<i>Shotokuzei Kobetsu Tsutatsu</i>	所得税法個別通達
Income Tax Treaties	<i>Sozei Joyaku</i>	租税条約
Income Tax Withholding	<i>Gensen Choshu</i>	源泉徴収義務
Income Taxes Distributed to Local Governments	<i>Shotokuzei (Joyobun)</i>	所得税(譲与分)
Incorporated Associations	<i>Shadan Hojin</i>	社団法人
Increase in Tax Obligation	<i>Zogaku Kosei</i>	増額更正
Indirect Tax	<i>Kansetsuzei</i>	間接税等
Individual (Taxpayers)	<i>Kojin</i>	個人
Individual Net Taxable Amount	<i>Kakujin No Kazei Kakaku</i>	各人の課税価格



English	Japanese	Kanji
<b>Individual Net Taxable Amounts of Inheritance Tax</b>	<i>Kakujin No Kazei Kakaku</i>	各人の課税価格
<b>Individual Taxes Group of the District Tax Office</b>	<i>Kojin-Kazei Bumon</i>	個人課税部門
<b>Inheritance Tax</b>	<i>Sozoku Zei</i>	相続税
<b>Inheritance Tax Surtax</b>	<i>Sozokuzeigaku No Kasan</i>	相続税額の加算
<b>Instalment, Payment of a Fixed Amount</b>	<i>Kakekin</i>	掛金
<b>Instalment Sales</b>	<i>Choki Kappu Hanbai</i>	長期割賦販売
<b>Instalment Savings Contracts</b>	<i>Teiki Tsumikin</i>	定期積立金
<b>Interest Income</b>	<i>Rishi Shotoku</i>	利子所得
<b>Interest Tax</b>	<i>Rishizei</i>	利子税
<b>Interim Tax Returns</b>	<i>Chukan Shinkoku</i>	中間申告
<b>Investment Business Limited Partnerships</b>	<i>Toshi Jigyo Yugen Sekinin Kumiai</i>	投資事業有限責任組合
<b>Investment Company</b>	<i>Toshi Hojinn</i>	投資法人
<b>Investment in Trusts</b>	<i>Shintaku Kingaku</i>	信託金額
<b>Investment Trusts</b>	<i>Toshi Shintaku</i>	投資信託
<b>Investment Trusts and Investment Companies Law</b>	<i>Toshishintaku Oyobi Toshihojin Ni Kansuru Horitsu</i>	投資信託及び投資法人に関する法律
<b>Japanese Domestic Corporations</b>	<i>Naikoku Hojin</i>	内国法人
<b>Japanese National Government Bonds</b>	<i>Kokusai</i>	国債
<b>Japanese Source Income</b>	<i>Kokunai Gensen Shotoku</i>	国内源泉所得
<b>Joint Investment Trusts</b>	<i>shudan toshi shintaku</i>	集団投資信託
<b>Joint Operation Trusts</b>	<i>Godo Unyo Shintaku</i>	合同運用信託
<b>Joint Stock Companies</b>	<i>Kabushiki Kaisha</i>	株式会社
<b>Joint Tax Liability</b>	<i>Rentai Nozei Gimu</i>	連帯納税義務
<b>Judicial Decisions</b>	<i>Senketsurei</i>	先決例
<b>Land Readjustment Law</b>	<i>Tochi Kukaku Seiri Ho</i>	土地区画整理法
<b>Land Value Tax</b>	<i>Chikazei</i>	地価税
<b>Large Company</b>	<i>Dai Kaisha</i>	大会社
<b>Law of Civil Procedure</b>	<i>Minji Soshō Ho</i>	民事訴訟法
<b>Law of Investment Trusts and Investment Companies</b>	<i>Shoken Toshishintaku Oyobi Shoken Toshihojin Ni Kansuru Horitsu</i>	証券投資信託及び証券投資法人に関する法律