

租税条約に関する届出書

(稅務署整理欄)
(For official use only)

APPLICATION FORM FOR INCOME TAX CONVENTION

税務署受付

使用料 所得 復興 軽減・
Relief Japan Income Tax and Sp
Income at Royalty Reduction a Roy
の届書の記記 全 利紙の 参照し ださい。

To the District Director, Yostuya Tax Office

- | | |
|---|--|
| 1 | 適用を受ける租税条約に関する事項；
Applicable Income Tax Convention
日本国と
The Income Tax Convention between Japan |
| 2 | 使用料の支払を受ける者に関する事項；
Details of Recipient of Royalties |

여기에 성함 또는 회사명을 영문으로 기입해 주세요. ※닉네임 불가

Enter your name or your company's name here.

Note: Nicknames are not accepted.

税率	%
Applicable Tax Rate	
税 (注11)	
Imp (Note 11)	

氏 名 又 は 名 称 Full name			
個人番号又は法人番号 (Individual Number or Corporate Number) (Limited to case of a holder)			
個人の場合 Individual	住所又は居所 Domicile or residence	<p>사업 형태가 '법인'일 경우, 여기에 주소를 기입합니다. 기입란을 벗어나지 않도록 주의하여 올바른 주소를 정확하게 기입해 주세요. ※생략 불가</p> <p>If the registered Business Type on your Creators Market account is Corporate, enter your full address here. Note: Abbreviated addresses are not accepted.</p>	
	国籍 Nationality		
法人その他の団体の場合 Corporation or other entity	本店又は主たる事務所の所在地 Place of head office or main office	(電話番号 Telephone Number)	
	設立又は組織された場所 Place where the Corporation was established or organized		
	事業が管理・支配されている場所 Place where the business is managed and controlled	(電話番号 Telephone Number)	
<p>下記「4」の使用料につき居住者として課税される国及び納税地(注8) Country where the recipient is taxable as resident on Royalties mentioned in 4 below and the place where he is to pay tax (Note 8)</p>		(納税者番号 Taxpayer Identification Number)	
<p>日本国内の恒久的施設の状況 Permanent establishment in Japan</p> <p><input type="checkbox"/> 有(Yes) , <input type="checkbox"/> 無(No) If "Yes", explain:</p>		<p>여기에 납세 국가를 기입해 주세요. ※계정 정보의 거주 국가와 일치해야 합니다.</p> <p>Enter your country of tax payment here. Note: This country must match the country of residence registered on your Creators Market account.</p>	
事業の Details of			

- 3 使用料の支払者に関する事項 ;
-
- Details of Payer of Royalties

氏 名 Full name	LY Corporation	
住所（居所）又は本店（主たる事務所）の所在地 Domicile (residence) or Place of head office (main office)	1-3 Kioicho, Chiyoda-ku, Tokyo 102-8282, Japan (電話番号 Telephone Number)	
個人番号又は法人番号 Individual Number or Corporate Number (Limited liability holder)	4 0 1 0 4 0 1 0 3 9 9 7 9	
日本国内にあり事務所等 Office, etc. located in Japan	称 Same as above	(事業の詳細 Details of Business)
所在地 Address	称 Same as above	(電話番号 Telephone Number)

- 4 上記「3」の支払者から支払を受ける使用料で「1」の租税条約の規定の適用を受けるものに関する事項（注9）；
Details of Royalties received from the Payer to which the Convention mentioned in 1 above is applicable (Note 9)

[illegible]

- 5 その他参考となるべき事項（注10）；
Others (Note 10)

6 日本
得とし
Deta
taxable
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■아래 기입란은 해당하는 항목이 있을 경우에 기입해 주세요. 기입 항목이 없더라도 서류는 보내주셔야 합니다.

If any of the content below applies to you, please enter the details.

Note: You must send this page, even if it is blank.

届出書の「2」の外国法人の株主等と租税条約の適用を受ける者の氏名 又は名称 Name of member of the foreign company mentioned in 2 above, to whom the Convention is applicable	間接所有 Indirect Ownership	持分の割合 Ratio of Ownership	受益の割合 租税条約の適用を受ける割合 Proportion of benefit = Proportion for Application of Convention of Conve
		%	%
		%	%
		%	%
		%	%
		%	%
合計 Total		%	%

届出書の「2」の欄に記載した外国法人が支払を受ける「4」の使用料について、「1」の租税条約の相手国の法令に基づきその株主等である者の所得として取り扱われる場合には、その根拠法令及びその効力を生じる日を記載してください。

If royalties mentioned in 4 above that a foreign company mentioned in 2 above receives are treated as income of those who are its members under the law in the other contracting country of the convention mentioned in 1 above, enter the law that provides the legal basis to the above treatment and the date on which it will become effective.

根拠法令
Applicable law _____ 効力を生じる日
Effective date _____ 年 月 日

7 日本税法上、届出書の「2」の団体の構成員が納税義務者とされるが、租税条約の規定によりその団体の所得として取り扱われるものに対して租税条約の適用を受けることとされている場合の記載事項等（注5）；

Details if, while the partner of the entity mentioned in 2 above is taxable under Japanese tax law, and the convention is applicable to income that is treated as income of the entity in accordance with the provisions of the convention (Note 5)

他の全ての構成員から通知を受けこの届出書を提出する構成員の氏名又は名称
Full name of the partner of the entity who has been notified by all other partners and is to submit this form _____

届出書の「2」に記載した団体が支払を受ける「4」の使用料について、「1」の租税条約の相手国の法令に基づきその団体の所得として取り扱われる場合には、その根拠法令及びその効力を生じる日を記載してください。

If royalties mentioned in 4 above that an entity at mentioned in 2 above receives are treated as income of the entity under the law in the other contracting country of the convention mentioned in 1 above, enter the law that provides the legal basis to the above treatment and the date on which it will become effective.

根拠法令
Applicable law _____ 効力を生じる日
Effective date _____ 年 月 日

○ 代理人に関する事項 ; この届出書を代理人によって提出する場合には、次の欄に記載してください。
Details of the Agent ; If this form is prepared and submitted by the Agent, fill out the following columns.

代理人の資格 Capacity of Agent in Japan	氏名（名称） Full name	納税管理人の届出をした税務署名 Name of the Tax Office where the Tax Agent is registered
<input checked="" type="checkbox"/> 納税管理人 ※ Tax Agent <input type="checkbox"/> その他の代理人 Other Agent	住所（居所・所在地） Domicile (Residence or location)	税務署 Tax Office

※ 「納税管理人」とは、日本国の国税に関する申告、申請、請求、届出、納付等の事項を処理させるため、国税通則法の規定により選任し、かつ、日本国における納税地の所轄税務署長に届出をした代理人をいいます。

※ “Tax Agent” means a person who is appointed by the taxpayer and is registered at the District Director of Tax Office for the place where the taxpayer is to pay his tax, in order to have such agent take necessary procedures concerning the Japanese national taxes, such as filing a return, applications, claims, payment of taxes, etc., under the provisions of Act on General Rules for National Taxes.

○ 適用を受ける租税条約が特典条項を有する租税条約である場合；
If the applicable convention has article of limitation on benefits

特典条項に関する付表の添付 ☐ 有 Yes

“Attachment Form for
Limitation on Benefits
Article” attached

☐ 添付省略 Attachment not required

(特典条項に関する付表を添付して提出した租税条約に関する届出書の提出日
Date of previous submission of the application for income tax
convention with the “Attachment Form for Limitation on Benefits
Article” _____ 年 月 日)