

～ Missions of Certified Public Tax Accountants (CPTAs) ～

Certified Public Tax Accountants (CPTAs) and CPTAs Corporations (hereinafter referred to as “CPTAs etc.”) are professional specialists on taxes. Their public mission is to respond to the trust of a taxpayer in line with the principles of the self-assessment system, and to achieve proper tax compliance as provided for in the tax laws and regulations, based on their independent and fair standpoint.

As of the end of March 2026, 82,513 persons were registered as CPTAs, and there were 5,287 CPTAs Corporations.

1 Services and roles of CPTAs

～ Support taxpayers and boost self-assessment system ～

CPTA services (① tax proxy, ② preparation of tax documents, and ③ tax consultation service) must not be performed by persons other than CPTAs, even at no charge¹. Also, CPTAs are required to fulfill various obligations and responsibilities. For example, they are prohibited from providing tax evasion consultation and engaging in conduct which harms the credibility or dignity of CPTAs.

If using services of CPTAs, taxpayers can properly file returns and pay taxes. In addition, because corporations and sole proprietors often ask CPTAs to process accounting books or to compile financial statement, they also play important roles in promoting tax return filings and correct bookkeeping that constitutes the basis for the filing.

2 Coordination and cooperation with CPTAs' Associations etc.

～ Conduct consultations and exchange opinions about a wide range of issues ～

To achieve the proper and smooth administration of the self-assessment system, CPTAs undertaking the public mission play extremely important roles. Therefore, the NTA is endeavoring to coordinate and cooperate with the Certified Public Tax Accountants' Associations and Japan Federation of Certified Public Tax Accountants' Associations (hereinafter referred to as “CPTAs' Associations etc.”) for example, by conducting consultations and exchanging opinions with CPTAs' Associations etc. about a wide range of issues, including Digital Transformation for Tax Administration, the document attachment system, tax assistance programs such as free tax consultations, and tax education.

(1) Digitalization of CPTA operations

～ Improvement in taxpayer convenience, improved CPTA operations ～

Given the evolving digitalization of economy and society, CPTAs are required to promote digitalization of CPTA operations and make efforts for raising taxpayer convenience and improving their operations.

Therefore, CPTAs' Associations etc. have strengthened their consultation systems by establishing the "Digital Consultation Desk." They are also promoting the use of e-Tax and cashless payment as well as the digitalization of communication with taxpayers, accounting work, operational management within each CPTA office etc. The NTA regularly conducts exchange of opinions with CPTAs' Associations etc. about e-Tax and provides lectures at digital forums hosted by the Certified Public Tax Accountants' Associations. Through such opportunities, the NTA is endeavoring to help strengthen the collaboration and cooperation for digitalization of CPTA operations and digitalization of business operators.

¹ In compliance with Article 51 of the Certified Public Tax Accountant Act, CPTA services can also be performed by lawyers, legal professional corporations, and legal and foreign legal professional corporations that have notified their practice of CPTA services to the Regional Commissioner with jurisdiction over the district where CPTA services are to be provided, in addition to CPTAs and CPTAs Corporations.

(2) Promotion of the document attachment system

~ Further promoting and establishing the attached document regarding the calculation and consultation ~

With the document attachment system as provided for in the Certified Public Tax Accountant Act (<https://www.nta.go.jp/taxes/zeirishi/zeirishiseido/qa/04.htm#a04-01> [in Japanese]) CPTAs may attach certain documents on the items calculated in preparing a tax return and the documents on the consultation subjects covered by the CPTAs (hereinafter the “attached documents”).

This system requires that if a Tax Office intends to conduct a tax examination for a taxpayer having filed a tax return with the attached documents by notifying the taxpayer of the date, time and place of the examination in advance, the CPTAs of the taxpayer must be given an opportunity to state an opinion on the items described in the attached documents, before the taxpayer is notified.

Regarding the attached documents, the NTA is actively consulting with CPTAs' Associations etc. with an aim to enhance the content of attached documents and raise the share of the returns with such attachments. Respecting this system, the NTA is striving to disseminate it and have it used by more taxpayers.

3 Appropriate guidance for and supervision of CPTAs

~ Prevent violation of the CPTA Act and take strict action against those who violated ~

For ensuring the proper operation by CPTAs, the NTA utilizes every opportunity including training seminars and briefing sessions on disciplinary oversight, to alert people and prevent violation of the CPTA Act by CPTAs etc. Also, the NTA conducts appropriate examinations regarding the breach cases of the CPTA Act. We take strict disciplinary action against the CPTAs etc. who violated the Act and publicly announce the names of such CPTAs. In addition, for the so-called “fake CPTAs” who conduct CPTA services without a license, we strictly deal with them including referring cases to the prosecutor.

■ Number of training seminars, etc. held on disciplinary oversight

Fiscal year	2021	2022	2023	2024	2025
	1,030	1,152	1,193	1,178	1,156

■ Number of disciplinary actions against the CPTAs etc.

Fiscal year	2021	2022	2023	2024	2025
Cases	21	13	38	64	40

■ Number of examinations of CPTAs etc. conducted under the Certified Public Tax Accountant Act

Fiscal year	2021	2022	2023	2024	2025
Cases	2,364	2,854	3,210	3,319	3,667

CPTAs' Associations and Japan Federation of CPTAs' Associations

In order to improve the work of CPTAs, CPTAs' Associations are designated in the CPTA Act as organizations which provide guidance, liaison and supervision to CPTAs. There are now 15 CPTAs' Associations throughout Japan. CPTAs' Associations engage in a wide range of activities, including ① training to enhance the qualities of CPTAs, ② dispatch of lecturers for tax workshops in elementary, junior and senior high schools, universities, etc. to fulfill the tax education and ③ free tax consultation for small taxpayers.

The Japan Federation of Certified Public Tax Accountants' Associations is the only organization in Japan as certified by the CPTA Act. The Federation provides guidance for, communicates with, and supervises CPTAs' Associations and CPTAs. It also handles the operation to register members, and conducts institutional surveys on CPTAs.



The Japan Federation of Certified Public Tax Accountants' Associations website
[in Japanese]

