

Application for Registration as a Qualified Invoice Issuer

For Foreign Business Enterprises ※“enterprise(s)”includes “sole proprietor(s)”; the same applies below

国外事業者用

Date of submission

適格請求書発行事業者の登録申請書

Address or residence outside Japan (For corporations) Location of the head office or principal office outside Japan

令和 年 月 日

申請書

日本国 (カナ) 表記

国外にある住所又は居所 (法人の場合) 国外にある本店又は主たる事務所の所在地

日本語表記 (カナ) 英語表記

〒 (郵便番号)

納税地

氏名又は名称

日本語表記 (カナ) 英語表記

【参考】自国語記

日本語表記 (カナ) 英語表記

代表者氏名

日本語表記 (カナ) 英語表記

法人番号

Corporate number

Person making application

Personal or corporate name

(For corporations) Name of Representative

District Director of Tax Office

税務署長殿

Japanese notation (Katakana)

English notation

Tel

Country code

Place for tax payment

Corporate number

この申請書に記載した次の事項 (印欄) は、適格請求書発行事業者登録簿に登録されるとともに、国税庁ホームページで公表されます。

The following matters (the column marked with ㊟) filled in this application will be registered in the Register of Qualified Invoice Issuer and published on the NTA website.

1. Personal or corporate name of the person making application
  2. If you are a corporation (excluding an association or foundation without juridical personality, etc.), the location of the head office or principal office
  3. If you are a foreign business other than a specified foreign business, the location of the office, business establishment or other equivalent place related to the transfer of assets, etc. conducted in Japan.
- In addition to 1-3 above, the registration number and the date of registration will be made public. In addition, since the information will be published using commonly used kanji characters, etc., the characters entered in this application may differ from ones published.

I wish to be registered as a qualified invoice issuer as described below, and hereby apply for registration pursuant to Paragraph 2 of Article 57-2 of the Consumption Tax Act.

Specified foreign business enterprise type

Business enterprise type

※ A specified foreign business enterprise is a foreign business enterprise that does not have the office, business establishment or any other equivalent place in Japan related to the transfer of assets, etc. conducted in Japan.

Certified Public Tax Accountant's signature

この申請書に記載した次の事項 (印欄) は、適格請求書発行事業者登録簿に登録されるとともに、国税庁ホームページで公表されます。

- 1 申請者の氏名又は名称
- 2 法人 (人格のない社団等を除く。) については、本店又は主たる事務所の所在地
- 3 特定国外事業者以外の国外事業者にあつては、国内において行う資産の譲渡等に係る事務所、事業所その他これらに準ずるものの所在地

なお、上記1~3のほか、登録番号及び登録年月日が公表されます。また、常用漢字等を使用して公表しますので、申請書に記載した文字と公表される文字とが異なる場合があります。

下記のとおり、適格請求書発行事業者としての登録を受けたいので、消費税法第57条の2第2項の規定により申請します。

特定国外事業者区分  該当 (Applicable)  非該当 (Not applicable)

※ 特定国外事業者とは、国内において行う資産の譲渡等に係る事務所、事業所その他これらに準ずるものを国内に有しない国外事業者をいいます。

この申請書を提出する時点において、該当する事業者の区分に応じ、□にレ印を付けてください。

※ 次葉2「登録要件の確認」欄に記載してください。また、免税事業者に該当する場合には、次葉1「免税事業者の確認」欄も記載してください (詳しくは記載要領等をご確認ください)。

課税事業者 (新たに事業を開始した個人事業者又は新たに設立された法人等を除く。)

免税事業者 (新たに事業を開始した個人事業者又は新たに設立された法人等を除く。)

事業者区分

新たに事業を開始した個人事業者又は新たに設立された法人等

事業を開始した日の属する課税期間の初日から登録を受けようとする事業者

※ 課税期間の初日が令和5年9月30日以前の場合の登録年月日は、令和5年10月1日となります。

上記以外の課税事業者

上記以外の免税事業者

税理士署名

申請年月日

年 月 日

番号確認

収元確認  済  未済

確認

※ 税務署長印欄

Please check the box that falls under to the business enterprise type at the time of submitting this application.

※ Please fill in the column “Confirmation of registration requirements” on the next page 2. Also, if you are a tax-exempt enterprise, please also fill in the column “Confirmation of tax-exempt enterprise status” on next page 1 (please check the guidelines for entry, etc. for details).

Tax-exempt enterprise (excluding a sole proprietor who has started a new business or newly established corporation, etc.)

A sole proprietor who has started a new business or newly established corporation, etc.

Business enterprises who intend to be registered from the first day of the taxable period in which the business was started

※ If the first day of the taxable period is before September 30, 2023, the date of registration will be October 1, 2023.

Taxable enterprise other than those listed above

Tax-exempt enterprise other than those listed above

Taxable enterprise (excluding a sole proprietor who has started a new business or newly established corporation, etc.)

Application for Registration as a Qualified Invoice Issuer (Next Page 1)

For Foreign Business Enterprises  
 ※“enterprise(s)” includes “sole proprietor(s)”;  
 the same applies below

第1-(4)号様式次葉1

国外事業者用

適格請求書発行事業者の登録申請書 (次葉1)

Personal or corporate name

Please check the box that falls under to the business enterprise type and fill in.

[2 / 3]

Enterprises who are registered during the taxable period that includes the day before September 30, 2029, and who intend to be subject to the provisions of Paragraph 4 of Article 44 of the Supplementary Provisions of the Act for Partial Revision of the Income Tax Act, etc. (Act No. 15 of 2016)  
 ※The provisions of exemption from tax liability will not apply from the registration start date.

Details of business, etc.

Confirmation of tax-exempt enterprise status

Foreign business enterprise other than the specified foreign business enterprise

Specified foreign business enterprise

Attached documents, etc.

氏名又は名称

この申請書は、令和五年十月一日から

該当する事業者の区分に応じ、□にレ印を付し記載してください。

免 令和11年9月30日までの日の属する課税期間中に登録を受け、所得税法等の一部を改正する法律（平成28年法律第15号）附則第44条第4項の規定の適用を受けようとする事業者  
 ※ 登録開始日から納税義務の免除の規定の適用を受けません。

個人番号 Individual number

生年月日（個人）又は設立年月日（法人） Date of birth (individual) or date of establishment (corporation)

Business year

法人事業年度のみ記載 自 From 日 To 日

資本金 Capital 円

事業内容 Details of business

Desired registration date

登録希望日 令和 年 月 日

翌課税期間の初日

□ 消費税課税事業者（選択）届出書を提出し、納税義務の免除の規定の適用を受けないこととなる翌課税期間の初日から登録を受けようとする事業者  
 ※ この場合、翌課税期間の初日から起算して15日前の日までにこの申請書を提出する必要があります。

□ 上記以外の免税事業者 Tax-exempt enterprise other than those listed above

特以 定外 国 外 事 業 者 (フリガナ) (〒 (Postal code))

国内において行う資産の譲渡等に係る事務所、事業所その他これらに準ずるものの所在地 (電話番号 - - )

特 定 国 外 事 業 者 (フリガナ) (〒 (Postal code))

税務代理人の事務所所在地 (電話番号 - - )

税務代理人の氏名等 (フリガナ) (電話番号 - - )

添付する資料等

1 全申請者  
 □ 氏名又は名称、国外の住所及び事業内容が確認できる資料 (例 定款の写し、会社案内、会社のホームページ等)  
 2 特定国外事業者に該当する申請者  
 □ 税務代理権限証書  
 3 その他参考資料  
 □ 会社のホームページアドレス、メールアドレス  
 □ ( )

Fill in this section only if you are a corporation.

The first day of the next taxable period

Business enterprises that have submitted a Notification on the Selection of the Taxable Enterprise Status for Consumption Tax and intend to be registered from the first day of the next taxable period when the provisions for exemption from tax liabilities will no longer apply.  
 ※ In this case, this application must be submitted within 15 days prior to the first day of the next taxable period.

- All persons making application
  - Documents that indicate the personal or corporate name, overseas address, and details of business (e.g., copy of articles of incorporation, company information, company website, etc.)
- Persons making application who fall under the specified foreign business enterprise type
  - Certificate evidencing the authority of tax proxy
- Other reference documents
  - Company website address, email address
  - ( )

Application for Registration as a Qualified Invoice Issuer (Next Page 2)

For Foreign Business Enterprises  
※“enterprise(s)” includes “sole proprietor(s)”; the same applies below

第1-(4)号様式次葉2

国外事業者用

適格請求書発行事業者の登録申請書 (次葉2)

Personal or corporate name

I am a taxable enterprise.

※ Even if you are a tax-exempt enterprise at the time of submitting this application, if you fall under any of the categories listed in the column “Confirmation of tax-exempt enterprise status” on the next page 1, please select “Yes”.

Confirmation of registration requirements

② I have a tax agent authorized to act as a tax agent related to consumption tax. (If “Yes”, you must fill in the column “Specified foreign business enterprise” on the next page 1.)

③ I have filed a Notification of Tax Agent.

④ I am not currently delinquent in payment of national taxes.

⑤ I have never been revoked my registration as a qualified invoice issuer. (If “No”, please also answer the following question.)

One year has passed since my registration was revoked. (Date of revocation: Year/Month/Day)

Tax office to which the death notification of the qualified invoice issuer should be submitted

Confirmation of business succession by inheritance

Matters for reference

|   |  |                  |                      |
|---|--|------------------|----------------------|
| 氏名又は名称  |  |                  |                      |
| 登録要件の確認   | 課税事業者です。<br>※ この申請書を提出する時点において、免税事業者であっても、次葉1「免税事業者の確認」欄のいずれかの事業者に該当する場合は、「はい」を選択してください。   | Yes<br>はい        | No<br>いいえ            |
|   | 消費税法に違反して罰金以上の刑に処せられたことはありません。<br>(「いいえ」の場合は、次の質問にも答えてください。)   | Yes<br>はい        | No<br>いいえ            |
|   | その執行を終わり、又は執行を受けることがなくなった日から2年を経過しています。  | Yes<br>はい        | No<br>いいえ            |
|   | 特定国外事業者に該当します。<br>(「はい」の場合は、以下の②から⑤の質問にも答えてください。<br>「いいえ」の場合は、以下の①-1の質問にも答えてください。また、次葉1「特定国外事業者以外の国外事業者」欄の記載が必要です。)                                    | Yes<br>はい        | No<br>いいえ            |
|   | ①-1 納税管理人を定める必要のない事業者です。<br>(「いいえ」の場合は、①-2の質問にも答えてください。)   | Yes<br>はい        | No<br>いいえ            |
|   | 納税管理人を定めなければならない場合 (国税通則法第117条第1項)<br>【個人事業者】 国内に住所及び居所 (事務所及び事業所を除く。)を有せず、又は有しないこととなる場合<br>【法人】 国内に本店又は主たる事務所を有しない法人で、国内にその事務所及び事業所を有せず、又は有しないこととなる場合 | Yes<br>はい        | No<br>いいえ            |
|   | ①-2 納税管理人の届出をしています。  | Yes<br>はい        | No<br>いいえ            |
|   | ② 消費税に関する税務代理の権限を有する税務代理人がいます。<br>(「はい」の場合は、次葉1「特定国外事業者」欄の記載が必要です。)  | Yes<br>はい        | No<br>いいえ            |
|   | ③ 納税管理人の届出をしています。  | Yes<br>はい        | No<br>いいえ            |
|   | ④ 現在、国税の滞納はありません。  | Yes<br>はい        | No<br>いいえ            |
| ⑤ 適格請求書発行事業者の登録を取り消されたことはありません。<br>(「いいえ」の場合は、次の質問にも答えてください。) | Yes<br>はい  | No<br>いいえ        |                      |
| 登録を取り消された日から1年を経過しています。<br>(登録を取り消された日: 令和 年 月 日)             | Yes<br>はい  | No<br>いいえ        |                      |
| 相続により適格請求書発行事業者の事業を承継しました。<br>(「はい」の場合は、以下の事項を記載してください。)      | Yes<br>はい  | No<br>いいえ        |                      |
| 適格請求書発行事業者の死亡届出書の提出先税務署                                       | Tax Office 税務署   |                  | Year 年 Month 月 Day 日 |
| 死亡年月日   | Date of death  |                  | 令和 年 月 日             |
| (フリガナ)  | (Postal code)  |                  |                      |
| 納税地   | Place for tax payment  |                  |                      |
| 氏名  | 日本語 (カタカナ)   | English notation |                      |
| 登録番号  | T  |                  |                      |
| 相続による事業承継の確認事項  | Registration number  |                  |                      |

I have never been sentenced to a fine or a greater punishment for violating the Consumption Tax Act. (If “No”, also answer the following question.)

Two years have elapsed since the date on which the execution was completed or ceased to be executed.

I am a specified foreign business enterprise.

If “Yes”, please also answer Questions ② through ⑤ below. If “No”, please also answer Question ①-1 below.

You must also fill in the column “Foreign business enterprise other than the specified foreign business enterprise” on the next page 1.

①-1 I am a business enterprise that is not required to appoint a tax agent. (If “No”, also answer Question ①-2.)

Cases where a tax agent must be appointed (Paragraph 1 of Article 117 of the Act on General Rules for National Taxes)

[Sole business proprietor] If you do not have or will not have an address or residence (excluding offices and business establishments) in Japan

[Corporation] If you are a corporation that does not have a head office or principal office in Japan, and does not have or will not have offices or business establishments in Japan

①-2 I have filed a Notification of Tax Agent.

I have succeeded to the business of a qualified invoice issuer by inheritance. (If “Yes”, please fill in the following matters.)

この申請書は、令和五年十月一日から令和十七年九月二十九日までの間に提出する場合には適用します。

## Guidelines for Filling in “Application for Registration as a Qualified Invoice Issuer (For foreign business enterprises) and the Next Page 1 and 2”

### 1. Cases where the Application should be submitted

This application must be submitted when a foreign business enterprise that transfers or intends to transfer taxable assets in Japan, intends to issue a qualified invoice and seeks registration from the district director of tax office (Consumption Tax Act (hereinafter referred to as the “Act”) 57-2 [2]).

(Notes)

1. Any business enterprise that intends to apply for the period between October 1, 2023 and September 29, 2030 may submit this application.
2. When you submit this application, please also submit the next page 1 and 2.
3. Only business enterprises that are taxable enterprises may be registered. However, if you intend to be subject to the provisions of Paragraph 4 of Article 44 of the Supplementary Provisions of the Act for Partial Revision of the Income Tax Act, etc. (Act No. 15 of 2016) (hereinafter referred to as the “Supplementary Provisions”), you may be registered even if you are a tax-exempt enterprise at the time of application.
4. If the registration of a specified foreign business enterprise is cancelled by the district director of tax office pursuant to the provisions of Item 2 (e) or (f) of Paragraph 6 of Article 57-2 of the Act, the registration of the specified foreign business enterprise may be refused for one year from the date of cancellation.
5. In the taxable period following the taxable period that includes the date of registration, the provisions for exemption from tax liabilities do not apply even if the taxable sales amount for a base period is 10 million yen or less (Act 9 [1]).
6. In the case where the provisions of Paragraph 4 of Article 44 of the Supplementary Provisions apply, the provisions of exemption from tax liabilities from the date of registration do not apply (although you are a tax-exempt enterprise from the first day of the taxable period to which the date of registration belongs until the day before the date of registration, you become a taxable enterprise from the date of registration, and therefore are required to file a consumption tax return for transactions made after the date of registration.) (Supplementary Provision 44 [4]).
7. A registered qualified invoice issuer is entered in the Register of Qualified Invoice Issuer. If there is a change in the details entered in the Register of Qualified Invoice Issuer, a “Notification of Change to Matters Registered in the Register of Qualified Invoice Issuer (Form 2-(2))” must be submitted (Act 57-2 [8]).  
\*If a corporation has changed its name or the location of its head office or principal office and has submitted a notification of change stating that fact, this notification is not required to be submitted.
8. When a qualified invoice issuer requests the cancellation of its registration, it must submit a “Notification of Request for Cancellation of the Registration as a Qualified Invoice Issuer (Form 3)” (Act 57-2 [10] (i)).
9. If a business enterprise is a registered foreign business enterprise as of September 1, 2023 and has not submitted a “Notification of Request for Cancellation of the Registration as a Registered Foreign Business Enterprise”, it is deemed to have been registered on October 1, 2023, and therefore does not need to submit this application (Supplementary Provision 45 [1]).

### 2. Timing for submission, etc.

The registration made by this application becomes legally effective from the date of registration by the district director of tax office.

If a tax-exempt enterprise is to be registered on or after October 2, 2023, pursuant to the provisions of Paragraph 4 of Article 44 of the Supplementary Provisions, it must enter the desired registration date (the desired date on which the business enterprise intends to be registered 15 days or later from the date of submission) and be registered from that desired registration date.

In addition, if a tax-exempt enterprise intends to be registered from the first day of a taxable period in which the provisions for exemption from tax liabilities will not apply (limited to taxable periods beginning on or after October 2, 2023), the business enterprise must submit this application no later than 15 days prior to the first day of the taxable period (Act 57-2 [2], Consumption Tax Act Enforcement Order 70-2 [1]).

Registration as a qualified invoice issuer requires a certain examination period, so please submit this application well in advance.

(Note)

Even if the date on which registration is completed by the district director of tax office is after the desired registration date, the business enterprise will be deemed to be registered on the desired registration date (Supplementary Provision 15 [3] of the Government Ordinance partially revising the Consumption Tax Act Enforcement Order, etc. (Cabinet Order No. 135 of 2018)).

### 3. Guidelines for filling this Application

- (1) The column "Address or residence outside Japan (For corporations): Location of the head office or principal office outside Japan" should be entered in Japanese (Katakana) and English (Roman alphabet).
- (2) The column "Place for tax payment" shall be filled as follows:
  - A. For a non-resident sole proprietor
    - (A) If it has the office, business establishment or other equivalent place related to the businesses conducted in Japan, the location of the office, etc.
    - (B) For a sole proprietor other than (A), if the sole proprietor's relatives continue to live in or replace the sole proprietor in the address or residence that was the place for tax payment.
    - (C) For a sole proprietor other than (A) and (B) who receives compensation from real estate lending, etc. (excluding lending of ships or aircraft), the location of the principal asset among the assets being leased, etc.
    - (D) For a sole proprietor whose place for tax payment was determined by (A) to (C) but no longer falls under any of these, the place that was the place for tax payment immediately before.
    - (E) If none of above (A) through (D) apply, the location selected as the place for tax return, notification, or other action related to consumption tax.
    - (F) If none of above (A) through (E) apply, the location in the jurisdiction of the Kojimachi Tax Office.
  - B. For a foreign corporation
    - (A) For it has location of the office, business establishment or any other equivalent place in Japan, the location of the office, etc.
    - (B) For a corporation other than (A) that receives compensation from real estate lending, etc. (excluding lending of ships or aircraft), the location of the principal asset among the assets being leased, etc.
    - (C) For a foreign corporation whose place for tax payment was determined by (A) and (B) but no longer falls under any of these, the place that was the place for tax payment immediately before.
    - (D) If none of above (A) through (C) apply, the location selected as the place for tax return, notification, or other action related to consumption tax.
    - (E) If none of above (A) through (D) apply, the location in the jurisdiction of the Kojimachi Tax Office.
- (3) The column "Personal or corporate name" should be entered in Japanese (Katakana), English (Roman alphabet) and your native language.

In addition, if a foreign business enterprise that is able to enter in commonly used kanji characters, etc., in the column "Japanese notation (Katakana)", the commonly used kanji characters, etc. will also be published on the NTA website.
- (4) The column "(For corporations) Name of Representative" should be entered in both Japanese (Katakana) and English (Roman alphabet).
- (5) In the column "Specified foreign business enterprise type", if the person making application is a foreign business enterprise that does not have offices, business establishments, or other equivalent places in Japan that are involved in the transfer of assets, etc., conducted in Japan (Act 57-2 [5] (i)), check the box "Applicable", otherwise check the box "Not applicable". If applicable, enter in the column "Specified foreign business enterprise" on the next page 1, and if not applicable, enter in the column "Foreign business enterprise other than the specified foreign business enterprise" on the next page 1.
- (6) In the column "Business enterprise type", check the box according to the business enterprise type you are in at the time of submitting this application.

If you are a tax-exempt enterprise, please enter the column "Confirmation of tax-exempt enterprise status" on the next page 1.
- (7) In the column "Confirmation of tax-exempt enterprise status" on the next page 1, check the box according to the business enterprise type you are in either A or B below, and complete the following as follows.
  - A. If you are a business enterprise that intends to register during the taxable period to which the days from October 1, 2023 to September 30, 2029 belong and to be subject to the provisions of Paragraph 4 of Article 44 of the Supplementary Provisions, enter the column "Details of business, etc." as follows.
    - (A) In the column "Date of birth or date of establishment", sole proprietors must enter the date of birth and corporations must enter the date of establishment.

For the era name, mark the appropriate one with ○.
    - (B) In the column "Business year", enter the corporation's business year (For sole proprietors, no need to fill in this column).

If the business year is the first term from establishment and therefore irregular, enter the ordinary business year.
    - (C) In the column "Capital", enter the amount of capital or the amount of investment (For sole proprietors, no need to fill in this column).

Also, sole proprietors should enter their individual number in the column “Individual Number” (identification documents (\*) must be presented or a copy must be attached). If you keep a copy of this application, please pay enough attention to handling of an individual number in a manner such as not entering the individual number in the copy.

(\*) Identification document

| Type   | Identification document   |
|--|---|
| Those who have an Individual Number Card       | Individual Number Card  |
| Those who don't have an Individual Number Card | Document to verify the Number (Notification card <sup>Note</sup> , etc.) + Document to verify identification (Driver's license, etc.) |

(Note) Although the “notification card” was abolished on May 25, 2020, it can still be used as a number verification document only when the name, address, etc. on the notification card match those on the resident registration card.

(D) In the column “Desired registration date”, enter the desired date for registration 15 days or later from the date of submission.

However, this is limited to dates that meet both of the following conditions.

- A date within the taxable period to which the date between October 1, 2023 and September 30, 2029 belongs
- A date that is 15 days or later from the date of submission of the registration application

B. If you are a business enterprise who has submitted a “Notification of Taxable Enterprise Status for Consumption Tax” or a “Report on the Selection of Taxable Proprietor Status for Consumption Tax” and intend to be registered from the first day of the taxable period in which the provisions for exemption from tax liability do not apply, enter the date entered in the column “Taxable period of starting the application (From)” of the “Notification of Taxable Enterprise Status for Consumption Tax” or the “Report on the Selection of Taxable Proprietor Status for Consumption Tax” in the column “The first day of the next taxable period”. However, this only applies if the first day of the taxable period is between October 2, 2023 and September 30, 2029.

In this case, please submit the “Notification of Taxable Enterprise Status for Consumption Tax” or the “Report on the Selection of Taxable Proprietor Status for Consumption Tax” before or at the same time as submitting this application.

(8) In the column “Foreign business enterprise other than the specified foreign business enterprise” on the next page 1, if you are a foreign business enterprise other than a specified foreign business enterprise, enter location of the office, business establishment or any other equivalent place related to the transfer of assets in Japan.

(9) In the “Specified foreign business enterprise” on the next page 1, if you are a specified foreign business enterprise, enter in the following.

A. In the column “Location of the tax agent's office”, enter the location of the tax agent's office.

B. In the column “Name of the tax agent, etc.”, enter the personal or corporate name of the tax agent, or the name of its office (If the tax agent is a corporation, fill in the name of the corporation and the name of the representative).

(10) In the column “Attached documents, etc.” on the next page 1, check the box according to the documents to be attached to this application.

For attached documents, please attach the parts that indicate the name, address, etc., and business details. If the documents are written in a language other than Japanese, please attach a Japanese translation of the parts that state the business details.

In addition, if you are a specified foreign business enterprise, you will need to attach a certificate evidencing the authority of tax proxy.

(11) The column “Confirmation of registration requirements” on the next page2 lists the requirements necessary to obtain this registration. Check the appropriate box.

(12) The column “Confirmation of business succession by inheritance” on the next page 2 should be entered if the heir who has succeeded the business enterprise (excluding qualified invoice issuer; the same applies below) intends to be subject to Paragraph 3 of Article 57-3 of the Act. Pursuant to the provisions of the same paragraph, regarding (1) the day before the date on which the heir was registered as a qualified invoice issuer from the day following the date of inheritance, (2) the day on which four months have elapsed since the day following the date on which the qualified invoice issuer relating to the inheritance died, (3) if the deceased qualified invoice issuer has submitted the Notification of Request for Cancellation of the Registration as a Qualified Invoice Issuer, the period up to the day before the day on which the registration expires, whichever is earlier (hereinafter referred to as the “deemed registration period”), the registration number of the deceased qualified invoice issuer will be deemed as the heir's registration number, but the



registration number of the deceased will expire after the day after the last day of the deemed registration period.

If you intend to issue a qualified invoice even after the deemed registration period, you must submit a new registration application (Act 57-3 [3]).

(13) In the column “Matters for reference” on the next page 2, enter any other matters for reference, etc., if any.

#### 4. Regarding public notice

(1) The following matters entered in the application will be published on the NTA website.

In addition, since the information will be published using commonly used kanji characters, etc., the characters entered in this application may differ from ones published.

- A. Personal or corporate name of the person making application (Japanese notation (Katakana) and English notation)
- B. For corporations (excluding association or foundation without juridical personality, etc.), the location of the head office or principal office outside Japan (English notation)
- C. For foreign business enterprises other than specified foreign business enterprises, the location of the offices, business establishments, or other equivalent places pertaining to the transfer, etc. of assets to be conducted in Japan

(2) In addition to the items listed in this application, the following items may be disclosed at the request of the person making application. If you wish to disclose information, please submit an “Application for Publication (Change) of Public Notice of Qualified Invoice Issuer” in addition to this application.

| Business enterprise type                                      | Items you wish to publish   |
|---|---|
| Solo proprietors  | <ul style="list-style-type: none"><li>• Main business name</li><li>• Location of the principal office, etc.</li><li>• Common name (limited to common name listed on the Certificate of Residence) (*)</li><li>• Maiden name (former last name) (in principle, limited to maiden name (former last name) listed on the Certificate of Residence) (*)</li></ul> |
| Association or foundation without juridical personality, etc. | <ul style="list-style-type: none"><li>• Location of the head office or principal office</li></ul>   |

(\*) You can choose whether to publish your common name or maiden name (former last name) as your full name or together with your full name.

If you wish to publish your common name or maiden name (former last name), you must attach a copy of your Certificate of Residence. However, if you submit your application via e-Tax, you can omit the attachment.

If you wish to publish your maiden name (former last name), please also see 5 (3) below.

#### 5. Notes

(1) The registration numbers to be notified are as follows.

- A. Corporations with a corporate number at the time of registration  
Registration numbers consist of a corporate number and the Roman letter T before it
- B. Taxable enterprises other than A

Registration numbers consist of a 13-digit number (not overlapping with a corporate number not overlapping with the individual number of the taxable enterprises) and the Roman letter T before it

(2) If a tax-exempt enterprise is registered during the taxable period to which the date between October 1, 2023 and September 30, 2029 belongs, there is a transitional measure that allows a tax-exempt enterprise to register from the desired registration date, and if the registration application procedure is carried out under this transitional measure, the submission of a “Report on the Selection of Taxable Proprietor Status for Consumption Tax” is not required. In this case, the business enterprise cannot become a tax-exempt enterprise until the end of the taxable period to which the day two years have elapsed since the date of registration belongs (except when the date of registration is the taxable period to which October 1, 2023 belongs). Therefore, even if a taxable enterprise submits a “Notification of request for cancellation of registration as a qualified invoice issuer” and the registration is no longer effective, it must file the consumption tax return regardless of the taxable sales in the base period (Supplementary Provision 44 [5]).

(3) If you are unable to include your maiden name (former last name) on your Certificate of Residence due to the provisions of the Residential Basic Book Act, you can publish your maiden name (former last name) instead of your name by submitting an “Application for Publication (Change) of Public Notice of Qualified Invoice Issuer” with a certified copy of your family register attached. For details, please see “Frequently Asked Questions Regarding the Invoice Publication Site 2-5” on the Special Site for the Invoice System.

FAQ



6. Others

In addition to information on application procedures, the Special Site for the Invoice System also contains ① information on holding information sessions, ② videos explaining the invoice system, ③ handling notices and Q&As regarding the invoice system, etc.

Special Site

