

# 登録国外事業者の登録申請書

平成 年 月 日 Year 収受日 Month Day		氏名又は名称 Name		日本語記 In Japanese	Seal 印
Date of submission		個人番号 Individual Number ("My Number") / Corporate Number		英語記 In English	
Applicant		法人番号		【参考】自国語記 In your native language	
Representative's name		代氏名		日本語記 In Japanese	Seal 印
Address or domicile /location of the head office or principal office outside Japan		納税地 Place for Tax payment		英語記 In English	
Via District Director of Tax Office		国居主たる又は事務所の所在地 In Japanese		Postal code	Tel (電話番号)
To the Commissioner of National Tax Agency		国居主たる又は事務所の所在地 In English		Country code	Tel (電話番号 + 国番号)
<p>この申請書に記載した次の事項 (印欄) は国税庁ホームページで公表される。</p> <p>1 申請者の氏名又は名称 (日本語表記及び英語表記)</p> <p>2 国外の住所等 (英語表記)</p> <p>3 国内において行う電気通信利用役務の提供 (事業者向け電気通信利用役務) の提供 (以下「事務所等」といいます。) の所在地</p>					
<p>下記のとおり、登録国外事業者としての登録を受けたいので、所得税法等の一部を改正する法律 (平成27年法律第9号) 附則第39条第2項の規定により申請</p> <p>I hereby apply for registration under Paragraph 2 of Article39 of the Act for Partial Revision of the Income Tax Acts and other Acts(Act No.9 of 2015)</p>					
事務所等の所在地 (〒 - )		事務所等の責任者氏名又は事務所の責任者の氏名等		Office / Tax Accountant Proxy	
連絡先 (フリガナ)		氏名又は名称		Name	
電気通信利用役務の提供の内容		Details of the provision of electronic services			
事業年度		Business year			
税理士署名押印		Certified public tax accountant's signature and seal			
整理番号		部門番号		申請年月日	
入力年		番号確認		年 月 日	

注意 1 記載要領等に留意の上、記載してください。  
 2 税務署処理欄は、記載しないでください。  
 3 この申請書を提出するときは、「登録国外事業者の登録申請書 (次葉)」を併せて提出してください。



# Completion instructions and other information for “Application for Registration as a Registered Foreign Business and its Annex”

## 1. Submission

This application shall be submitted when a foreign business providing or intending to provide electronic services (hereinafter excluding B2B electronic services; provision of services that normally are limited to business, considering the nature of the services, or the terms and conditions) in Japan aims to register with the Commissioner of NTA as a registered foreign business (Article 39 (2) of the supplementary provision of the Act for Partial Revision of the Income Tax Act and Other Acts (Act No. 9 of 2015) (hereinafter referred to as the “supplementary provision”).

This application shall be submitted to the Commissioner of NTA via the District director of the tax office with jurisdiction over the place of tax payment for the applicant.

Note: 1. This application shall be submitted in combination with the Annex.

2. An applicant for registration has to be a taxable person.

3. When a registration is revoked by the NTA Commissioner in compliance with Article 39, Paragraph 6, Items 5, 6, or 7 of the supplementary provision, the next application for registration submitted within one year from the date of revoke may in some cases be rejected.

4. A foreign business will not be eligible for tax exemption in the taxable periods following the period in which the foreign business obtains a registration, even if the amount of taxable sales in the base period falls to 10 million yen or less (Article 39 (10) of the supplementary provision).

5. When a registered foreign business seeks a revoke of the registration, it is required to submit a “Notification to seek a revoke of registration as a registered foreign business” (Article 39 (11) of the supplementary provision).

6. A registered foreign business that obtained a registration with the Commissioner of NTA will be listed on the register of foreign businesses. When there are any changes in the information stated in the register of foreign businesses, the foreign business is required to submit a “Notification to change registered information of a registered foreign business” (Article 39 (8) of the supplementary provision).

## 2. Timing for filing an application

The registration with this application will be effective on the date on which the Commissioner of NTA registers.

As a registration process for a registered foreign business requires a certain length of the screening period, please submit an application well in advance.

## 3. Completion instructions

(1) Complete the field provided for “Name” in Japanese, in English and in your native language.

Sole proprietors need to affix a seal in the field provided for “Seal” (foreigners may substitute his/her signature for a seal).

(2) Complete the field provided for “Representative’s name” in Japanese and English.

Corporations need to affix a seal of the representative in the field provided for “Seal” (foreigners may substitute his/her signature for a seal).

(3) Complete the field provided for “Place for Tax payment” following the instructions below:

A. For non-resident sole proprietors:

(a) If a sole proprietor has an office, establishment, or any other business facilities or any equivalent thereto associated with the business in Japan, complete the field with the location of the office.

(b) If (a) is not applicable, and his/her relatives continue living or live in place of the sole proprietors at the address or domicile that was his/her place of tax payment, complete the field with the place of tax payment.

(c) If both (a) and (b) are not applicable, and the sole proprietor receives payment for real-estate lending and so forth (excluding vessel or aircraft lending), complete the field with the location of a primary asset among those assets for lending.

(d) If a sole proprietor had a place of tax payment in relation to the cases of (a), (b), and (c) but no longer falls under either of the cases, complete the field with the most recent place of tax payment.

(e) If either of (a) to (d) is not applicable, complete the field with the location that you selected for tax returns, claims, or other activities in relation to consumption tax.

(f) If either of (a) to (e) is not applicable, complete the field with the location within the district where the Kojimachi Tax Office exercises jurisdiction.

B. For foreign corporations:

(a) If a corporation has an office, establishment, or any other business facilities or any equivalent there to in Japan, complete the field with the location of the office.

(b) If (a) is not applicable, and the corporation receives payment for real-estate lending and so forth (excluding vessel or aircraft lending), complete the field with the location of a primary asset among those assets for lending.

(c) If a foreign corporation had a place of tax payment in relation to the cases of (a) and (b) but no longer falls under either of the cases, complete the field with the most recent place of tax payment.

(d) If either of (a) to (c) is not applicable, complete the field with the location that you selected for tax

returns, claims, or other activities in relation to consumption tax.

- (e) If either of (a) to (d) is not applicable, complete the field with the location within the district where the Kojimachi Tax Office exercises jurisdiction.
- (4) Complete the field provided for “Address or domicile/location of the head office or principal office outside Japan” in Japanese and English.
- (5) In the field provided for “Office/ Tax Accountant Proxy,” check the tick-box depending on what you fill in and complete the field following the instructions below:
- A. In the field provided for “Location of the office/ Location of the Tax Accountant Proxy’s office,” if a business has an office, establishment, or any other business facilities of the same kind associated with providing electronic services in Japan (hereafter referred to as “an office associated with providing electronic services in Japan”), complete the field with the location of the office. If it does not have an office associated with providing electronic services in Japan, complete the field with the location of the Tax Accountant Proxy’s office.
- B. Complete the field provided for “The name of the responsible person of the office/ The name of Tax Accountant Proxy” with “the name of responsible person in the office associated with providing electronic services in Japan,” or “the name of Tax Accountant Proxy” (if a Tax Accountant Proxy is a corporation, complete the field with its name and representative’s name).
- (6) In the field provided for “Contacts,” if a designation of a Tax Agent is not required, complete the field with the address in Japan to receive a notice and other documents pertaining to this application (the location of an office in Japan).
- (7) Complete the field provided for “Details of the provision of electronic services” with specific details of electronic services to be provided in Japan by the applicant. If the space is not sufficient, write the information on a separate sheet and attach it to the application.
- (8) Complete the field provided for “Business year” with a corporation’s business year (sole proprietors are not required to fill in this information).  
If a business year is irregular as the corporation is in its first year after establishment, fill in a regular business year.
- (9) In the field provided for “Certified public tax accountant's signature and seal,” if this application is prepared by a certified tax accountant or tax accountant corporation, have them sign and affix a seal.
- (10) Leave the space for the tax office’s processing blank.
- (11) Necessary requirements to obtain this registration are in the “Checklist of requirements for registration” column on the Annex. Check the tick-box of the applicable items.  
Please note that a registration could be rejected if the requirements are not satisfied.
- (12) Check the tick-box in the “Required attachments” column on the Annex for any documents that are attached to this application.  
If a copy of the articles of incorporation is to be attached, make sure to attach the part that indicates address, and business details. If the articles of incorporation are not written in Japanese, please arrange the part that describes business details to be translated into Japanese and attach it to the application.
- (13) In the “Reference information” column on the Annex, if any notification has already been submitted to a tax office, please check the tick-box of the notifications that are applicable and enter the date of submission.  
If either “Notification of Taxable Enterprise Status for Consumption Tax” or “Notification on the Selection of Taxable Enterprise Status for Consumption Tax” was submitted before the submission of this application, enter the base period or specified period for the taxable period in which this application is submitted as well as the amount of taxable sales corresponding to the period.  
Add other items for reference, where necessary.

#### 4. Note

The following information stated in the application will be published on the NTA website:

- (1) Name of applicant (in Japanese and English);
- (2) Address, domicile, or the location of the head office or principal office outside Japan (in English); and
- (3) Location of an office associated with providing electronic services in Japan.