

Application for Registration as a Qualified Invoice Issuer

For domestic business enterprises
※“enterprise(s)”includes “sole proprietor(s)”;
the same applies below

第1-(3)号様式

国内事業者用

Date of submission

適格請求書発行事業者の登録申請書

Year	Month	Day	(Postal code)	(This information will be published only in the case of corporations.)
令和 年 月 日				
Person making application	住所又は居所 (個人事業者の場合) (千 -) (法人の場合) (法人の場合のみ公表されます)		(For sole proprietor) Address or residence (For corporations) Location of head office or principal office	
	本店又は主たる事務所の所在地 (フリガナ)		(電話番号) Tel -	
	納税地 注: 税務署所在地ではありません		Place for tax payment Note: This is not the tax office location.	
	氏名 (個人事業者の場合) (千 -) (法人の場合) (フリガナ)		Note: This is not a trade name. 注: 屋号ではありません	
District Director of Tax Office	代表者氏名 (法人の場合) (フリガナ)		(For corporations) Name of Representative	
税務署長殿	法人番号		Corporate number	

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.

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

Have you opened any new businesses this year(term)?

Business enterprise type

Taxable sales for the year before the preceding year or the year before the previous fiscal year are
• more than 10 million yen: Taxable enterprise status
• 10 million yen or under: Tax-exempt enterprise status
A newly opened business, etc. falls under to the tax-exempt enterprise status, except for corporations with capital of 10 million yen or more and those that have submitted a Report on the Selection of Taxable Proprietor Status for Consumption Tax.

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。
(個人事業者の場合) 氏名
(法人の場合) 名称、本店又は主たる事務所の所在地 (人格のない社団等は名称のみ)
なお、上記事項のほか、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。

今年(期)新規開業等しましたが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。

<input type="checkbox"/> 課税事業者	⇒ 次葉のBへ	<input type="checkbox"/> Taxable enterprise status	⇒ To the next page B
<input type="checkbox"/> 免税事業者	⇒ 次葉のAへ	<input type="checkbox"/> Tax-exempt enterprise status	⇒ To the next page A
<input type="checkbox"/> 新規開業等した事業者		<input type="checkbox"/> Newly opened a business, etc.	

事業区分
2年前又は2事業年前の課税売上高が、
・ 1千万円超 : 課税事業者
・ 1千万円以下 : 免税事業者
新規開業等した事業者は、資本金が1千万円以上の法人や消費税課税事業者選択届出書を提出している場合を除き免税事業者に該当します。

事業を開始した課税期間の初日から登録を受けようとする事業者 ⇒ 右の□枠内を記載し次葉のBへ
事業を開始した課税期間の初日から登録を受けない課税事業者 ⇒ 次葉のBへ
事業を開始した課税期間の初日から登録を受けない免税事業者 ⇒ 次葉のAへ

税理士署名	部門番号	申請年月日	年 月 日	通信日付印	確認
身元確認	<input type="checkbox"/> 済	確認書類	個人番号カード/通知カード・運転免許証 その他()		
	<input type="checkbox"/> 未済				

□Taxable enterprises that do not intend to be registered since the first day of the taxable period in which they started business ⇒ To the next page B

□Tax-exempt enterprises that do not intend to be registered since the first day of the taxable period in which they started business ⇒ To the next page A

□Business enterprises who intend to be registered from the first day of the taxable period in which they began their businesses ⇒ Fill in the box on the right and go to B on the next page
※ If the first day of the taxable period is before September 30, 2023, the date of registration will be October 1 of the same year.

First day of the taxable period
(January 1 of this year for sole proprietors, date of incorporation for corporations)

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.
(For sole proprietors) Name of the person making application
(For corporations) Name and location of the head office or principal office (for associations without juridical personality, etc., association name only)
In addition to the above matters, the registration number and 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.

Order of entry
 ○ Tax-exempt enterprise: Fill in column A → column B → column C in this order
 ○ Taxable enterprise: Fill in only column B and column C (column A is not required).

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

Personal or corporate name

Please check the box that falls under to the business enterprise type

For domestic business enterprises
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A Confirmation of tax-exempt enterprise status

Details of business, etc.

(For sole business proprietors)
 Date of birth
 (For corporations)
 Date of establishment

□ b
 The business enterprise who is a taxable enterprise in the next tax period and intends to be registered from the first day of the next taxable period (if the application date is more than 15 days prior to the first day of the next taxable period).
 ※ Next, go to the question ① in the column B.

B Confirmation of registration requirements

① I am a taxable enterprise (When you get registered, you will need to file a consumption tax return).
 ※ Even if you are a tax-exempt enterprise status at the time of submitting this application, you will become a taxable enterprise status upon registration, so select "Yes".

C Confirmation of business succession by inheritance

第1-(3)号様式次業
 適格請求書発行事業者の登録申請書 (次業) 【2/2】

この申請書は、令和五年十月一日から令和十一年九月二十九日までの間に提出する場合に使用します。

○ 免税事業者の方が免税事業者である課税期間中に登録を受けようとする場合は、登録希望日申請日から15日以降の日での登録をお忘れなく。
 ○ 最短日(申請書の提出日から15日後)での登録を希望する場合は以下欄に☑を付けてください。
 (この場合、登録希望日欄への改めるための記載は不要です)

記載の○免税事業者: A欄→B欄→C欄の順に記載
 順序○課税事業者: B欄・C欄のみ記載(A欄は記載不要)

氏名又は名称

国内事業者用

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。

A 次のb・c以外で例えば免税事業者である課税期間中の最短日での登録を希望するなど免税事業者である課税期間中に登録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ないこととなります。)
 ※ 以下の□枠内を記載し (登録希望日欄の記載をお忘れなく)、次はB欄①の質問へ

個人番号 Individual number
 (個人事業者の場合) 生年月日 1 明治・2 大正・3 昭和・4 平成・5 令和
 (法人の場合) 設立年月日
 事業内容 (法人の場合) 設立年月日
 事業内容 Details of business
 希望登録日 Desired registration date
 登録希望日 令和 年 月 日
 事業年度 Business year
 事業年度 From 日 To 日
 資本金 Capital 円

b 翌課税期間が課税事業者で、その翌課税期間の初日から登録を受けようとする事業者 (申請日が翌課税期間の初日から起算して15日前の日までの場合)
 ※ 次はB欄①の質問へ

c 翌課税期間が課税事業者で、申請日が翌課税期間の初日から起算して15日前の日を過ぎている事業者
 (この場合、翌課税期間の途中から登録を受けることとなります。) ※ 次はB欄①の質問へ

B ① 課税事業者です (登録を受けると、消費税の申告が必要になります)。
 ※ 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、登録を受けると課税事業者となるため、「はい」を選択してください。
 ② 納税管理人を定める必要のない事業者です。
 (国内に住所や本店等を有し、かつ、今後有する場合は「はい」にレ印を付して、次の質問③へ。「いいえ」の場合は、次の質問②'にも答えてください。)
 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)
 【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
 【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
 ②' 納税管理人の届出をしています。
 ③ 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 (加算税や延滞税は「罰金」ではありません。「いいえ」の場合は、次の質問にも答えてください。)
 ③' 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。

C 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。
 (「はい」の場合は、以下の事項を記載してください。)
 Tax office to which the death notification of the qualified invoice issuer should be submitted
 I have succeeded to the business of a qualified invoice issuer by inheritance. (If "Yes", please fill in the following matters.)
 適格請求書発行事業者の死亡届出書の提出先税務署
 死亡年月日 Date of death 令和 年 月 日
 被相続人 (フリガナ) Decedent (下) Year Month Day
 納税地 Place for tax payment
 (フリガナ)
 氏名 Name
 登録番号 Registration number

参考事項 Matters for reference

③ ① I have never been sentenced to a fine or a greater punishment for violating the Consumption Tax Act. (Additional tax and delinquent tax are not "fines". If "No," please also answer the following question.)
 ③' Two years have elapsed since the date on which the execution was completed or ceased to be executed.

□ a
 The business enterprise other than those in b and c below that intends to register during the taxable period as a tax-exempt enterprise, for example, by requesting registration on the earliest date during the taxable period as a tax-exempt enterprise (the provisions of exemption from tax liability will not apply from the registration start date.)
 ※ Fill in the box below (Please don't forget to fill in the desired registration date column), next, go to the question ① in the column B.

The first day of the next taxable period

□ c
 The business enterprise who is a taxable enterprise in the next tax period and whose application date is within 15 days prior to the first day of the next taxable period (in this case, you will be registered from the middle of the next tax period.)
 ※ Next, go to the question ① in the column B.

○ If a tax-exempt enterprise intends to be registered during the taxable period in which it is a tax-exempt enterprise, please do not forget to record the desired registration date (a date that is 15 days or later from the date of application).
 ○ If you wish to register at the earliest date (15 days after the date of submission of application), please mark ☑ in the column below (in this case, there is no need to fill in again in the column "Desired registration date").
 ⇒ I would like to register at the earliest date □

② I am a business enterprise that is not required to appoint a tax agent. (If you have and will continue to have an address or head office, etc. in Japan, check the box of "Yes" and go to the next question ③. If "No", also answer Question 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

②' I have filed a Notification of Tax Agent.

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

1. Cases where the Application should be submitted

This application must be submitted when a 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.
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. 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]).
5. 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]).
6. 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.
7. 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)).

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) 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.
- (2) In the column “Confirmation of tax-exempt enterprise status” on the next page, 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 the business enterprise that intends to be registered during the taxable period as a tax-exempt enterprise (a business enterprise 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 ^{Note} , 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 "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.

(3) The column "Confirmation of registration requirements" on the next page lists the requirements necessary to obtain this registration. Check the appropriate box.

(4) The column "Confirmation of business succession by inheritance" on the next page 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 day before the day on which the registration expires, the period up to 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 on or 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]).

(5) In the column "Matters for reference" on the next page, 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
 - B. For corporations (excluding association or foundation without juridical personality, etc.), the location of the head office or principal office
- (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"> • Main business name • Location of the principal office, etc. • Common name (limited to common name listed on the Certificate of Residence)^(*) • Maiden name (former last name) (in principle, limited to maiden name (former last name) listed on the Certificate of Residence)^(*)
Association or foundation without juridical personality, etc.	<ul style="list-style-type: none"> • Location of the head office or principal office

(*) 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

