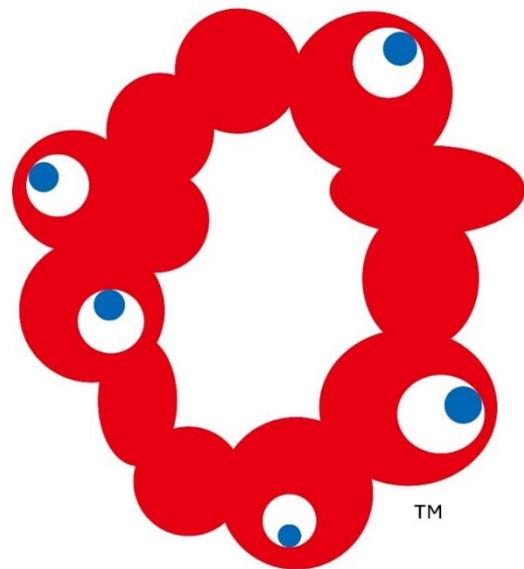


# Guideline for Consumption Tax Refund Procedures



OSAKA, KANSAI, JAPAN

**EXPO**  
**2025**

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## 1. Introduction

### 1-1. Purpose

This Guideline illustrates the procedures necessary for the Official Participants to claim consumption tax refund provided in 'Agreement between the Government of Japan and the Bureau International des Expositions regarding Privileges and Immunities related to the Expo 2025 Osaka, Kansai, Japan' and Article 9-3 of the Special Regulation No. 12.

Note that this Guideline has been prepared based on the laws and regulations in force and effect as of the 1st of November, 2022 and is subject to change in accordance with amendments to the laws and regulations in the future.

### 1-2. Tax rates

The consumption tax of Japan has standard and reduced tax rates.

The standard tax rate is 10%, which includes local consumption tax (7.8% for consumption tax and 2.2% for local consumption tax).

The reduced tax rate is 8% including the local consumption tax, applicable to food and drinks excluding alcoholic drinks and dining out (6.24% for consumption tax and 1.76% for local consumption tax).

Consumption tax is levied on goods and services upon purchase at either 10% or 8% of the paid price.

Consumption tax in Japan ... Standard tax rate of 10% (including local consumption tax) Reduced tax rate of 8% (including local consumption tax)
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### 1-3. One Stop Shop

The One Stop Shop is a service centre with on-site staff established and operated by the Organiser. Utilising the Online portal for the Official Participant, it centrally processes all submissions and applications from, and give advice to, the Official Participants. If you wish to have support concerning various procedures for consumption tax refund, please consult them so that they can refer you to specialising tax agents.

—Available support—

- Preparation of forms to submit
- Preparation of tax return forms, including tax calculation
- Other necessary procedures

## 2. Procedures for consumption tax refund

### 2-1. Preparatory procedures

Following documents must be submitted in advance in order to claim tax refund. For the flow of tax refund procedures, refer to “Flowchart of Consumption Tax Refund Procedures” (Attachment 1). The documents are submitted to the District Director of tax office at the taxpayer’s place for tax payment.

(1) Submission of Report on the Selection of Taxable Proprietor Status for Consumption Tax

Submit the Report on the Selection of Taxable Proprietor Status for Consumption Tax (Attachment 4: Form No. 1) to the District Director of tax office at the taxpayer’s place for tax payment (except where a taxable proprietor status has been already selected).

This document needs to be submitted no later than the day before the taxable period to claim tax refund commences (if a business operation is newly launched in Japan, the submission needs to be made before the end of the initial taxable period).

(2) Submission of Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax

If you wish to claim consumption tax refund every 3 months or 1 month (instead of once a year), submit the Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax (Attachment 5: Form No. 13) to the District Director of tax office at the taxpayer’s place for tax payment.

This document needs to be submitted no later than the day before the first day of the taxable period to which shorter cycle is applied (if the shorter cycle is intended for a business operation newly launched in Japan, the submission needs to be made before the end of the first period).

If the Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax is submitted for the choice of the 3-month cycle, it is mandatory to file a tax return every 3 months. Similarly, if the choice is for the 1-month cycle, the tax return must be filed every month.

Note that the taxable period cycle cannot be changed at least for 2 years following the submission of this Notification.

\* Notes on submission of the Notification of Tax Agent for Consumption Tax and Notification of Dismissal of Tax Agent for Consumption Tax

Taxpayers who do not, or are deemed not to, have their head or main office<sup>1</sup> in Japan and need to pursue tax procedures, such as filing tax return forms, need to submit the Notification of Tax Agent for Consumption Tax (Attachment 6: Form No. 9) to the District Director of tax office at the taxpayer’s place for tax payment to appoint their tax agent.

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<sup>1</sup>The head or main office refers to one located at the proprietor’s registered address of head office (for non-registered organisations, the address of its head or main office specified in their Article of Incorporation or similar).

In cases where the taxpayer obtains its head or main office in Japan, or it ceases to have the need to pursue tax procedures, they need to submit the Notification of Dismissal of Tax Agent for Consumption Tax (Attachment 7: Form No. 10) to discharge their tax agent.

\* The forms can be searched for downloading in the following website (in Japanese only):

<https://www.nta.go.jp/taxes/tetsuzuki/shinsei/kensaku02/search/index.php>

## 2-2. Tax refund procedures

You can claim tax refund by filing a tax return.

You must submit a consumption tax final return form to the District Director of tax office at your place for tax payment for each taxable period, within 2 months from the day after the end of the relevant taxable period. You may be contacted by the tax office of your place for tax payment, following the submission, to verify the details.

As a general rule, the refund will be paid into the account in a bank or other financial institution specified in the return form within approximately 2 months. Please ensure that the designated account in a bank or other financial institution for tax refund is under the same name as the person who files the return form (where a tax agent is appointed, this should be the tax agent's account).

The amount of consumption tax to declare is in principle calculated using the following formula:

$$\begin{aligned} & (\text{Consumption tax amount of taxable sales}) - (\text{Consumption tax amount of taxable purchases}) \\ & = (\text{Consumption tax amount}) \end{aligned}$$

Therefore, if commercial activities in Japan generate taxable sales and the consumption tax of the taxable sales is greater than the consumption tax of its taxable purchases, the balance is the consumption tax payable as opposed to refundable.

## 2-3. Applicability to tax refund

The consumption tax levied on the goods and services purchased in Japan is in principle refundable.

The consumption tax levied upon retrieving foreign goods from the customs designated areas is also refundable as a rule.

Meanwhile, if the transaction is regarded as an export from Japan, consumption tax is exempted (tax exemption).

There are other cases which are subject to tax exemption or exception for consumption tax (non-taxable/untaxable) under certain conditions. Please refer to Examples of expenses applicable to consumption tax refund (Attachment 2).

\* Please note that the transfer of lands, securities, gift certificate or prepaid card, as well as interest earned on the bank deposits count as non-taxable sales by the Consumption Tax Act of Japan, and these may limit the permissible amount of refundable tax.

\* Full amount deduction of consumption tax only applies to the consumption tax of taxable purchases<sup>2</sup> paid for the transfer of taxable assets etc.<sup>3</sup> (“purchases subject to tax”) if the taxable sales (referring to the amount of sales subject to consumption tax [net amount excluding the tax amount]) is more than 500 million yen, or the taxable sales ratio<sup>4</sup> is less than 95%, in a single taxable period and the itemised method<sup>5</sup> is selected for the deduction method for the consumption tax on purchases. The taxable purchases of an Official Participant made in Japan for the transfer of assets etc. to take place in their country (outside Japan) count towards the “purchases subject to tax” as taxable purchases intended for the transfer of assets etc. to be conducted outside Japan.

#### 2-4. How to claim tax refund

In order to claim consumption tax refund, it is necessary to submit the Consumption and Local Consumption Taxes Final Return Form (General Form) (Attachment 8: Form No. 3-(1)) to the District Director of tax office at the taxpayer’s place for tax payment. For how to calculate your tax amount, please refer to the Flowchart of tax amount calculation (Attachment 3).

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<sup>2</sup>This applies to cases in which a business operator acquires or borrows assets from others, or benefits services provided by others (excepting the services provided for remuneration or similar compensation) for its business purposes.

<sup>3</sup>This applies to the transfer of assets etc. other than those exempt from consumption tax pursuant to the Consumption Tax Act of Japan.

<sup>4</sup>This is a ratio of the total amount paid to the proprietor for the transfer of taxable assets etc. conducted in Japan during a taxable period against the total amount paid to the proprietor for the transfer of assets etc. (except the transfer of designated assets etc.) conducted in Japan during a taxable period. Note that the transfer of designated assets etc. refers to the Provision of electronic services for businesses and the Provision of specific services, each of which is described as follows: “Provision of electronic services for businesses” refers to the provision of content distributed via telecommunication networks and other services delivered via telecommunication networks (e.g., distribution of e-books over the internet) where the service provider is a non-Japanese operator and the services are intended for ordinary business operators judging by the nature of the services or the conditions of trade concerning the provision of the services; “Provision of specific services” refers to the services provided by a foreign operator as a business, primarily comprising the services provided by film or stage actors, musicians or other performers or professional athletes (except services by the foreign operator which are intended for a large number of unspecified audiences).

<sup>5</sup>A method of calculating the deductible consumption tax on taxable and other purchases by separating taxable sales (the sales subject to consumption tax) and other sales.

## 2-5. Accounting ledgers, invoices and other documents necessary for claiming tax refund

In order to claim tax refund, it is necessary to retain accounting ledgers, invoices and other documents concerning the purchases applicable to tax refund (where the proprietor retrieves foreign goods from the customs designated areas, documents to prove the permission for import issued by the Director General of Japan Customs), with the details described below. The Invoice System will be introduced from the 1st of October 2023, which will mandate that the taxpayers retain qualified invoices (i.e., documents containing the items listed in the below section ‘Required details of invoices etc. (from the 1st of October 2023)’)<sup>6</sup> issued by qualified invoice issuing business operators in order to benefit the deduction of tax amount on purchases (tax refund).

— Required details to be recorded in accounting ledgers —

- (1) Personal or corporate name of the trade counterpart
- (2) Transaction date
- (3) Transaction details (specify if items in question are applicable to the reduced tax rate or designated taxable purchases<sup>6</sup>)
- (4) The amount paid (if retrieving foreign goods from the customs designated areas, the amount of consumption tax for the retrieval of taxable goods)

— Required details of invoices etc. (until the 30th of September 2023) —

It is necessary to retain invoices, delivery slips or other documents of the similar nature issued by the trading business operator that state the following:

- (1) Personal or corporate name of the issuer
- (2) Transaction date
- (3) Transaction details (specify if items in question are applicable to the reduced tax rate)
- (4) Compensation amount inclusive of tax, totaled separately by tax rate
- (5) Personal or corporate name of the recipient

\* Transactions described below or similar do not require the retention of invoices and other similar documents. The deduction of tax on purchases (tax refund) can be filed by retaining accounting ledgers only.

- Trade of which the compensation is less than 30,000 yen per transaction
- Trade of which the compensation is 30,000 or more per transaction but no invoices are issued for a compelling reason  
(E.g.) - Public transport (ships, buses, railway) fares and charges

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<sup>6</sup>“Designated taxable purchases” refers to the taxable purchases by which designated assets etc. of others are transferred for its business purposes.

- Expenses for purchasing goods from vending machines
- Travel expenses, accommodation, daily allowances, transport allowances and similar benefits for staff that are normally considered necessary

— Required details of invoices etc. (from the 1st of October 2023) —

Due to the Invoice System to be introduced from the 1st of October 2023, it will be necessary to retain 'qualified invoices' with the following details:

- (1) Personal or corporate name and registration number of the qualified invoice issuer
- (2) Transaction date
- (3) Transaction details (specify if items in question are applicable to the reduced tax rate)
- (4) Compensation amount totaled separately by tax rates (inclusive or exclusive of tax) and applicable tax rate
- (5) Amount of consumption tax organised by tax rates
- (6) Personal or corporate name of the business operator to whom the document is issued

\* Transactions described below or similar do not require the retention of qualified invoices and other similar documents. The deduction of tax on purchases (tax refund) can be filed by retaining accounting ledgers only.

(E.g.) - Public transport (ships, buses, railway) fares and charges (\*only if it is less than 30,000 yen including tax)

- Expenses for purchasing goods and services from vending machines or automated services (\*only if it is less than 30,000 yen including tax)
- Travel expenses, accommodation, daily allowances, transport allowances and similar benefits for staff that are normally considered necessary

— Scope of invoices and similar documents —

Invoices and similar documents necessary to be retained from the 1st of October 2023 under the Invoice System include the following:

- (1) Qualified invoices or simplified qualified invoices
- (2) Purchase slips and similar (with the details required of qualified invoice and are verified by the issuer)
- (3) Specified documents issued by a consignee where the consignee is a wholesaler at a wholesale market handling the transfer of fresh and other produce or an agent of the agricultural cooperative or similar handling the transfer of agricultural, forestry and fishery products
- (4) Electromagnetic records of the documents stated in (1) to (3)

— Periods of retention of accounting ledgers, invoices and other documents —

The accounting ledgers must be retained for 7 years from the day after the last day of the taxable period during which the ledgers are closed. The invoices and other documents must be retained for 7 years from the day 2 months later counting from the day after the last day of the taxable period during which the documents are received.

## **2-6. When claiming tax refund is no longer necessary following the closure of the Expo**

When you no longer need to claim tax refund following the closure of the Expo, you submit the Report on the Rescission of Taxable Business Entity Status (Attachment 9: Form No. 6) to the District Director of tax office at your place for tax payment without delay. Note that the submission is not required if you continue your operation in Japan.

## **2-7. About the Invoice System (for reference)**

For the Official Participants to be qualified invoice issuing business operators, they need to submit the Report on the Selection of Taxable Proprietor Status for Consumption Tax to become taxable proprietors, then submit the Application for Registration as Qualified Invoice Issuing Business Operator (Attachment 10: Form No. 1-(2)) to the District Director of tax office at their place for tax payment to be registered as qualified invoice issuing business operators. (In order to be registered by the 1st of October 2023 in tandem with the start of the Invoice System, it is necessary to submit the Application for Registration as a Qualified Invoice Issuing Business Operator no later than the 31st of March 2023.)

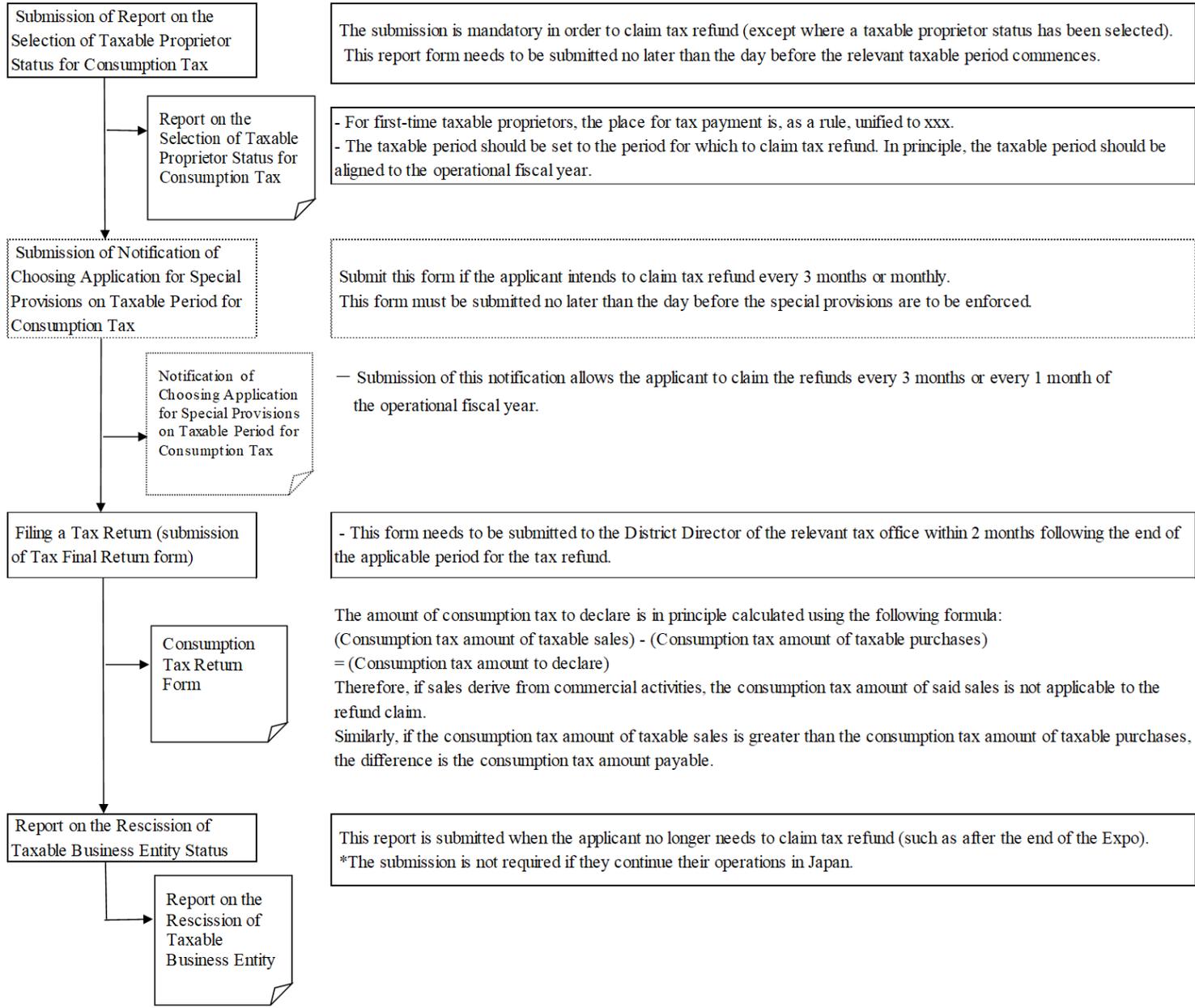
Note that it is the Official Participants' choice to become qualified invoice issuing business operators. If they decide not to become qualified invoice issuing business operators, proprietors cannot deduct the consumption tax on goods and services purchased from these Official Participants after the 1st of October 2023. However, as an interim measure, the proprietors retaining invoices etc. that state required information and ledgers that state the application of provisions of the interim measure may deduct a specified proportion of the amount equivalent to the tax on purchases as their paid tax on purchases from the 1st of October 2023 to the 30th of September 2029, as shown below.

- 80% of the amount equivalent to the tax amount on purchases between the 1st of October 2023 and the 30th of September 2026
- 50% of the amount equivalent to the tax amount on purchases between the 1st of October 2026 and the 30th of September 2029

(Note) The choice whether or not to be registered as a qualified invoice issuing business operator does not affect the amount of your consumption tax return/refund.

# Attachment 1

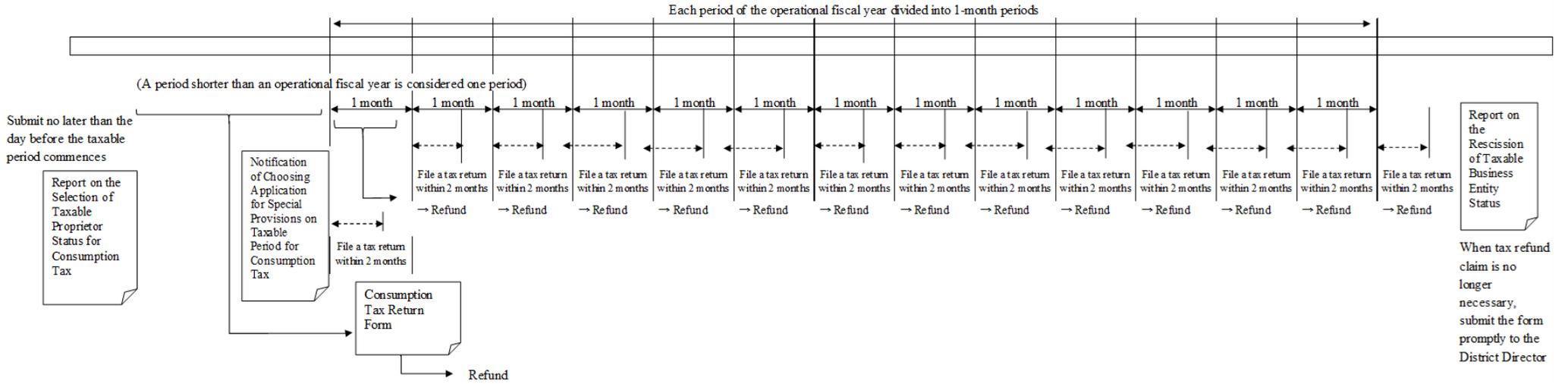
## Flowchart of Consumption Tax Refund Procedures





# Attachment 1

○ If tax refund is claimed every 1 month



## Attachment 2

### Examples of expenses applicable to consumption tax refund

	Non-taxable or Untaxable	Refund	Tax exemption (*)	Remarks
Construction design expenses (Self-built Pavilions)	×	○	△	Applicable to export tax exemption if the goods are delivered outside Japan in a digital form
Construction work expenses (Self-built Pavilions)	×	○	×	
Expenses for appliances and fixtures as well as system equipment (expenses for the equipment for electricity, air conditioning, water supply, drainage and other services in relation to the construction work)	×	○	×	
Expenses for the installation of interior walls, floors, ceilings and administrative offices as well as equipment such as toilets and expenses for relevant work	×	○	×	
Expenses for dismantling (demolition of buildings, interior decorations, equipment, exhibits, system equipment, installation and other items and disposal of waste materials)	×	○	×	
Expenses for planning, designing and designs of exhibitions	×	○	△	Applicable to export tax exemption if the goods are delivered outside Japan in a digital form
Expenses for exhibition area work (production and installation of interior decorations, signboards, lighting and other work)	×	○	×	
Expenses for hardware (purchases and lease fees) and their installation, including the equipment and machinery for exhibition, visual, sound and other arrangements)	×	○	×	
Expenses for the production of software for exhibition, visual, sound and other arrangements	×	○	△	Applicable to export tax exemption if the products (software) are delivered outside Japan
Expenses for appliances and fixtures as well as system equipment (expenses for tables and other furniture, display panels and other items necessary for the exhibition)	×	○	×	
Labour expenses (remuneration of directly employed officers and other costs)	○	×	×	
Labour expenses (expenses for dispatch personnel paid to dispatch agencies, including facility attendants, guides for visitors, security officers, cleaners, facility maintenance, and other personnel and expenses for interpretation paid to interpreters)	×	○	×	The same applies to the fees for dispatch personnel and interpreters who come to Japan
Expenses for facility maintenance (expenses for maintenance and inspections, replacement of consumables and other expenses during the Expo period)	×	○	△	Content inspections, repacking, sorting and other handling of designated foreign goods are applicable to export tax exemption.
Expenses for utilities (expenses for drinking water, sewerage, electricity, gas and cooling water for air conditioning)	×	○	×	
Expenses for telecommunication services	×	○ (Domestic communication)	○ (International communication)	International communication is applicable to export tax exemption
Expenses for insurances	○	×	×	
Consultant fees	×	○	×	
Expenses for organising National Day, Special Day and other occasions during the Expo period	×	○	×	
Expenses for production/printing of pamphlets, leaflets and other materials to be distributed to visitors and VIPs and expenses for production of gift items	×	○	×	
Expenses for shop interior work, kitchen installation and machinery, sales management and other operations	×	○	×	
Expenses for fixtures in the office areas	×	○	×	
Expenses for waste treatment	×	○	×	
Exhibition area rents (Pavilion Modules and Shared Pavilions)	×	○	×	
Rents of rented accommodation	○	×	×	
Expenses included in costs such as food and essentials, utilities, accommodation for personnel and other expenses	×	○	×	
Expenses for personal souvenirs, personal consumptions and other expenses not considered as costs	×	×	×	Although consumption tax is levied upon purchase, these are not applicable to tax refund for Official Participants because they are irrelevant to the business operations.

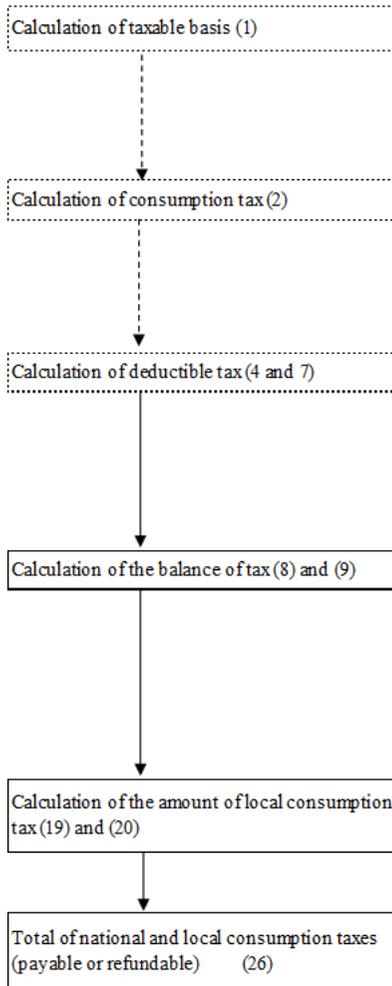
(\*) The symbol △ in the tax exemption column indicates that export tax exemption may be applied under certain conditions.

Please consult to find out about specific conditions of tax exemption.

Attachment 3

Flowchart of tax amount calculation

\*The numbers in brackets correspond to the numbers on the Tax Final Return form.



Where sales is made. Calculate the amount from sales that serves as the basis of consumption tax calculation.

[Where the standard tax rate is applicable] Calculate the amount by the formula (Taxable sales including tax amount) x 100/110, rounding off below 1,000 yen.  
 [Where the reduced tax rate is applicable] Calculate the amount by the formula (Taxable sales including tax amount) x 100/108, rounding off below 1,000 yen.

Where sales is made. Calculate the amount of consumption tax of taxable sales.

[Where the standard tax rate is applicable] Calculate the amount by the formula Taxable basis x 7.8%.  
 [Where the reduced tax rate is applicable] Calculate the amount by the formula Taxable basis x 6.24%.

Calculate the amount of consumption tax of taxable purchases.

[Where the standard tax rate is applicable] Calculate by the formula {(Total amount of purchases + cost) - (Total amount of non-taxable purchases)} x 7.8/110.  
 [Where the reduced tax rate is applicable] Calculate by the formula {(Total amount of purchases + cost) - (Total amount of non-taxable purchases)} x 6.24/108.

If the consumption tax amount of taxable purchases is greater:  
 (Consumption tax amount of taxable purchases) -  
 (Consumption tax amount of taxable sales)  
 = (Balance of tax refundable) ... Section 8

(Local consumption tax amount)  
 = (the amount in Section 8) x 22/78 ... Section 19

Sum of Sections 8 and 19 (= amount refundable)  
 (indicate with the symbol “-”)

If the consumption tax amount of taxable sales is greater:  
 (Consumption tax amount of taxable sales) -  
 (Consumption tax amount of taxable purchases)  
 = (Balance of tax payable) ... Section 9

(Local consumption tax amount) =  
 (the amount in Section 9) x 22/78 ... Section 20

Sum of Sections 9 and 20 (= amount payable)



## Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax



[Year/Month/Date]	Person making notification	Place of tax payment	(Postal code: )  (Tel )
		Personal or corporate name and representative's name	
District Director of _____ Tax Office		Corporate number	* Solo proprietors do not need to fill in with their individual numbers.
I hereby give notification to shorten or change the taxable period to a period stipulated in Item 3, 3-2, 4 or 4-2 of Paragraph 1 of Article 19 of the Consumption Tax Act as follows.			
Business year	From [Year/Month/Date]		To [Year/Month/Date]
Date of application commencement or date of the change	[Year/Month/Date]		
Taxable period after application or change	Change to three-month period		
	From [month/date] To [month/date]		From [month/date] To [month/date]
			From [month/date] To [month/date]
			From [month/date] To [month/date]
	From [month/date] To [month/date]		From [month/date] To [month/date]
			From [month/date] To [month/date]
			From [month/date] To [month/date]
	From [month/date] To [month/date]		From [month/date] To [month/date]
			From [month/date] To [month/date]
			From [month/date] To [month/date]
Date of submission of the previous notification before the change	[Year/Month/Date]		
Application commencement date of the special provisions before the change	[Year/Month/Date]		
Matters for reference			
Certified public tax accountant's signature	(Tel )		

*Tax Office use only	Document number		Dept. number		Number verification		
	Submission date	[Year/Month/Date]	System input	[Year/Month/Date]	Filed	[Year/Month/Date]	
	Seal with transmission date	[Year/Month/Date]	Verified by				

- Notes 1. Please fill in this Report paying attention to the guidelines overleaf.  
 2. Do not fill in the columns marked with \*.

Form No. 9

## Notification of Tax Agent for Consumption Tax

		[Year/Month/Date]		Person making notification	Place of tax payment  (Postal code:            )	(Tel                            )
District Director of _____ Tax Office		Personal or corporate name and representative's name			Individual or corporate number	
					* Leave the left end blank and start from here to enter your individual	
I hereby give notification on the tax agent for consumption tax as follows.						
Tax Agent	Address or place of residence (For corporations) Location of the head office or principal office	(Postal code:            )		(Tel                            )		
	Personal or corporate name and representative's name					
	Relation to taxpayer					
	Occupation or details of business					
Address or place of residence outside Japan						
Reason for appointing the Tax Agent						
Matters for reference						
Certified public tax accountant's signature		(Tel                            )				
*Tax Office use only	Document number			Dept. number		
	Submission date	[Year/Month/Date]	System input	[Year/Month/Date]	Filed	[Year/Month/Date]
	Number verification	ID verification	Document for verification <input type="checkbox"/> Verified <input type="checkbox"/> Unverified	Individual number card/Notification card, driving license Other (                            )		

- Notes
1. Please submit this notification to the district director at the taxpayer's place for tax payment.
  2. In the 'Address or place of residence outside Japan,' write your address or place of residence outside Japan if you plan to move out of Japan.
  3. When a sole proprietor retains a copy of this Notification, please pay enough attention to the handling of their individual numbers in a manner such as not entering the individual numbers in the copy.
  4. Do not fill in the columns marked with \*.



Do not bind this form with other documents.

G K 0 3 0 4

Form No. 3-(1)

[Year/Month/Date] District Director of Tax Office

Place of tax payment (Tel )

Name or trade name

Individual or corporate number

Representative's name or personal name

Serial No.

Date of submission

Tax return category

Seal with transmission date

Verified by

Individual number card

Date of guidance

For OCR entry (This form will be machine-read. Do not fold or stain it)

From Year Month Day

To Year Month Day

**Consumption and Local Consumption Tax ( ) Return for the Taxable Period**

Applicable period for interim return

From Year Month Day

To Year Month Day

Calculation of consumption tax for this return		
Taxable basis	①	1T 100M 10K Yen
Amount of consumption tax	②	0 0 0 03
Amount of tax adjustment for excess deduction	③	
Deductible tax	④	
	⑤	
	⑥	
	⑦	
Tax refundable for insufficient deduction	⑧	
Balance	⑨	0 0 15
Interim payment of consumption tax	⑩	0 0 16
Consumption tax payable	⑪	0 0 17
Refundable amount from the interim payment of consumption tax	⑫	0 0 18
If this is an amended return	⑬	
	⑭	0 0 20
Taxable sales ratio	⑮	
	⑯	

Ensure that either (11) and (22) or (12) and (23) are filled in.

Calculation of local consumption tax for this return		
Consumption tax base for local consumption tax	⑰	
	⑱	0 0 52
Proportional tax amount	⑲	
	⑳	0 0 54
Interim payment of proportional tax	㉑	0 0 55
Proportional tax amount payable	㉒	0 0 56
Refundable amount from the interim payment of proportional tax	㉓	0 0 57
If this is an amended return	㉔	
	㉕	0 0 59
Total of national and local consumption tax amount (payable or refundable)	㉖	

(26)=[(11)+(22)]-[(8)+(12)+(23)]; in the case of an amended return (26)=[(14)+(25)]  
 If (26) is for tax refundable, indicate this with the symbol '-'.

Remarks	Application of installment basis	Y	N	31
	Application of deferred payment basis, etc.	Y	N	32
	Application of percentage of completion basis	Y	N	33
	Application of cash-basis accounting	Y	N	34
	Application of special provisions for consumption tax calculation	Y	N	35
Matters for reference	Method of calculating taxable tax amount	Taxable sales more than 500 million yen or taxable sales ratio less than 95%	Itemised method	41
		Other than the above	Proportional method	
			All amount deduction	
Taxable sales for the base period		thousand yen		
Financial institution, etc. to collect tax refund	Bank	Head office/branch		
	Shinkin/Credit union	Sub-branch		
	JAU/F	Main office/local office		
	Account number			
Account code with Japan Post Bank		-		
Name of Post Office, etc.				
*Tax Office registration code				
Certified public tax accountant's signature		(Tel )		
Attachment pursuant to Article 30 of the Licensed Tax Accountants Act				
Attachment pursuant to Article 33-2 of the Licensed Tax Accountants Act				

Page 1 For taxable periods ended after the 1st of October 2019 (General Form)



Application to Register as a Qualified Invoice Issuing Business Operator

[ 1 / 3 ]

Receipt stamp		[Year/Month/Date]	
Applicant	Address or place of residence outside Japan (for corporations) Location of the head or principal office outside Japan	In English	(This information will be published if it is of a corporation)  Country code  (Tel: + - - - - )
	Place of tax payment		(Postal code: )  (Tel: + - - - - )
	Personal or corporate name	In Japanese (katakana)	
		In English	
		(Reference only) In vernacular language	
	(For corporations) Representative's name	In Japanese (katakana) In English	
Corporate number			
District Director of Tax Office			
The following information (marked with ①) given in this application form will be registered in the registration list of qualified invoice issuing business operators and published on the National Tax Agency of Japan website. 1 Personal or corporate name of the applicant 2 For corporations (except associations without statutory status), address of the head or principal office 3 For foreign business operators other than specified foreign business entities, the address of their office, shop or other operational base of the similar nature for conducting transfers of assets, etc. in Japan Note that, other than the above 1 to 3, registration numbers and registration dates will be published. Note also that the lettering given in the application form may be different from those published as the publication will be made using kanjis designated for everyday use, etc.			
I hereby file an application pursuant to Article 57-2 Paragraph 2 of the Consumption Tax Act amended according to Article 5 of the Act on Partial Revision of the Income Tax Act, etc. (Act No. 15 of 2016) to be registered as a qualified invoice issuing business operator as follows. * This application form is to be submitted by the 30th of September 2023 pursuant to Article 44 Paragraph 1 of the Supplementary Provisions of the Act on Partial Revision of the Income Tax Act, etc. (Act No. 15 of 2016).			
If the application is submitted by the 31st of March 2023 (or the 30th of June 2023 if deemed a taxable business entity judged by the designated period), the business entity will in principle be registered on the 1st of October 2023.			
Specified foreign business entity category	<input type="checkbox"/> Applicable <input type="checkbox"/> Not applicable * Specified foreign business entity refers to a foreign business operator without having its office, shop or other operational base of the similar nature in Japan for transfers of assets, etc. conducted in Japan.		
Business entity category	Check the checkbox of the business entity category applicable to you at the time of submitting this application. <input type="checkbox"/> Taxable business entity <input type="checkbox"/> Tax-exempt business entity * Fill in the section "Verification of registration details" on Subsequent page 2. If applicable to the tax-exempt business entity, also complete the section "Verification of tax-exempt business entity" on Subsequent page 1 (consult the guidelines, etc. for detail).		
If there were difficult circumstances that hindered on the submission of this application before the 31st of March 2023 (or the 30th of June 2023 if deemed a taxable business entity judged by the designated period), descriptions of the difficult circumstances			
Certified public tax accountant's signature	(Tel: + - - - - )		
*Tax Office use only	Document number	Dept. number	Date of application [Year/Month/Date]
	System input	[Year/Month/Date]	Number verification
	Registration number	T	ID verification
		Seal with transmission date [Year/Month/Date]	Verified by
		Individual number card/Notification card; driving license	Other ( )
		Verified	Unverified

This application form should be used for a submission between the 1st of October 2021 and the 30th of September 2023.

- Notes
- 1 Please fill in this application paying attention to the guidelines.
  - 2 Do not fill in the columns marked with \*.
  - 3 Please ensure that you submit the Application for Registration as a Qualified Invoice Issuing Business Operator (Subsequent pages 1 and 2) together with this page.

Invoice System

For Foreign Business Operators

## Application to Register as a Qualified Invoice Issuing Business Operator (Subsequent page 1)

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	Personal or corporate name				
Verification of tax-exempt business entity status	Check the checkbox of the business entity category applicable to you.				
	<input type="checkbox"/> Business operator applying to be registered during a taxable period which belongs to the period from the 1st of October 2023 to the 30th of September 2029 and applying for the provision of Article 44 Paragraph 4 of the Supplementary Provisions of the Act on Partial Revision of the Income Tax Act, etc. (Act No. 15 of 2016) * The exemption from tax liabilities ceases to be applicable from the date on which the business operator is registered.				
	Details of business, etc.	Individual number	[Year/Month/Date]	Required only for corporations	Business year To [month/date] From [month/date] Capital Yen
	Details of business			Intended date of registration	(No need to fill in if the intended registration date is the 1st of October 2023) [Year/Month/Date]
Verification of tax-exempt business entity status	<input type="checkbox"/> Business operator applying to be registered from the first day of the taxable period which will cease to be exempted from tax liabilities following a submission of the Report on the (Selection) of Taxable Proprietor Status for Consumption Tax			The first day of the taxable period * The date must be between the 1st of October 2023 and the 31st of March 2024 [Year/Month/Date]	
	Foreign business operator other than specified foreign business operator	Address of the office, shop or other operational base of the similar nature for conducting transfers of assets, etc. in Japan (Postal code: ) (Tel )			
Specified foreign business entity	Tax agent's office address (Postal code: ) (Tel )				
	Tax agent's name, etc.				
Attached documents, etc.	1 All applicants <input type="checkbox"/> Documents that state personal or corporate name, the address outside Japan and details of business (E.g., a copy of the article of incorporation, publication with company information, corporate website, etc.) 2 Applicant applicable to the specified foreign business entity <input type="checkbox"/> Tax Agent Authority Certificate 3 Other documents for reference <input type="checkbox"/> Corporate website address, email address <input type="checkbox"/> ( )				

This application form should be used for a submission between the 1st of October 2021 and the 30th of September 2023.

For Foreign Business Operators

## Application to Register as a Qualified Invoice Issuing Business Operator (Subsequent page 2)

【 3 / 3 】

	Personal or corporate name	
Verification of the registration details	I am a taxable business operator.  * Select 'Yes' if any type of the business operator under the section 'Verification of tax-exempt business entity status' on Subsequent page 1 applies to you regardless of whether you are a tax-exempt business operator at the time of submitting this application form.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	I have never been sentenced with a fine or greater punishment for a violation of the Consumption Tax Act.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	It has been at least 2 years since the punishment execution was completed or terminated.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	I am applicable to the specified foreign business entity. ( If 'Yes,' please answer the following questions (2) to (5). If 'No,' please answer the following question (1)-1. You also need to fill in the section 'Specified foreign business entity' on Subsequent page 1. )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(1)-1 I do not need to appoint a tax agent. (If 'No,' please answer Question (1)-2.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(Cases that require the appointment of a tax agent (Article 117 Paragraph 1 of the Act on General Rules for National Taxes) [Solo proprietor] Not having an address or place of residence in Japan (excepting offices and shops) or planning to move out of Japan [Corporation] For corporations that do not have their head or principal office in Japan, not having offices or shops in Japan or are planning to move out of Japan )	
	(1)-2 I have notified of my tax agent. ( If 'Yes,' please specify the submission date of the Notification of Tax Agent for Consumption Tax. Notification of Tax Agent for Consumption Tax (Submission date: [year/month/date]) )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(2) I have a tax agent authorised to act as a consumption tax agent. (If 'Yes,' you need to fill in the section 'Specified foreign business entity' on Subsequent page 1.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(3) I have notified of my tax agent. ( If 'Yes,' please specify the submission date of the Notification of Tax Agent for Consumption Tax. Notification of Tax Agent for Consumption Tax (Submission date: [year/month/date]) )	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(4) I have no delinquent tax at present.	<input type="checkbox"/> Yes <input type="checkbox"/> No
(5) My registration as a qualified invoice issuing business operator has never been revoked. (If 'Yes,' please answer the next question.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
It has been at least 1 year since the day on which the registration was revoked. (Date of registration revocation: [year/month/date])	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Matters for reference		

This application form should be used for a submission between the 1st of October 2021 and the 30th of September 2023.

## Contact

The Official Participants can send inquiries concerning the content of this Guideline or uncertainties concerning procedures to the Organiser using the Queries function in the Online portal for the Official Participants.

If you have any trouble using the Online portal for the Official Participants, please contact us by email to [participant@expo2025.or.jp](mailto:participant@expo2025.or.jp).



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