

I Outline of Qualified Claims Preservation Method

Q1 Outline of Qualified Claims preservation Method

What is outline of the “ qualified invoice preservation method” that will be introduced on October 1, 2023?

適格請求書等保存方式の概要

令和 5 年 10 月 1 日から開始される「適格請求書等保存方式」の概要を教えてください。

A1 The “ qualified invoice preservation method” (so-called “ invoice system”) will be introduced on October 1, 2023 as a method for deducting taxes on purchases corresponding to multiple tax rate.

複数税率に対応した仕入税額控除の方式として、令和 5 年 10 月 1 日から「適格請求書等保存方式」(いわゆる「インボイス制度」)が開始されます

1. Registration System for Qualified Invoicing businesses

Under the method of preserving qualified invoices, in principle, it is necessary to preserve qualified invoices issued by a qualified invoice issuing business entity as a requirement for tax credits for purchases.

An entity that intend to issue a Qualified Invoice must submit an application for registration as a Qualified Invoice Issuing Business (“Application for Registration”) to the district director having jurisdiction over the place of tax payment and obtain registration as a Qualified Invoice Issuing Business. (Only taxable enterprises are eligible for registration) The district director will register the name and registration number in the Qualified Invoice Issuing Business Operator Registry. The district director will register the name and registration number in the Qualified Invoice Issuing business Operator Registry. The application for registration can be submitted via e-tax, so please take advantage of this service (sole proprietors can also use smartphones to complete the procedure). If you submit the application by mail, please send it to each taxation bureau. The invoice registration center of each tax bureau (including the Okinawa regional taxation office) is the address for submitting by mail.

In addition, in order to objectively confirm that the invoice received from the counterparty is a qualified invoice, information on qualified invoicing businesses will be published on the “ National Tax Agency Qualified Invoice Issuing Business Publication Website”

(Note) A qualified invoice is a document (invoice, delivery slip, receipt, etc) that contains the following items.

適格請求書発行事業者の登録制度

適格請求書等保存方式においては、仕入税額控除の要件として、原則、適格請求書発行事業者から交付を受けた適格請求書の保存が必要になります。

適格請求書を交付しようとする事業者は、納税地を所轄する税務署長に適格請求書発行

事業者の登録申請書（以下「登録申請書」といいます。）を提出し、適格請求書発行事業者として登録を受ける必要があります（登録を受けることができるのは、課税事業者に限られます。）税務署長は、氏名又は名称及び登録番号等を適格請求書発行事業者登録簿に登録し、登録を行います（新消法 57 の 2 ①②④）。登録申請書は、e-Tax を利用して提出できますので、ぜひご利用ください（個人事業者はスマートフォンでも手続きが可能となります。）なお、郵送により提出する場合の送付先は、各国税局（沖縄国税事務所を含みます。以下同じです。）のインボイス登録センターとなります。

また、相手方から交付を受けた請求書等が適格請求書に該当することを客観的に確認できるよう、適格請求書発行事業者の情報については、「国税庁適格請求書発行事業者公表サイト」において公表されます。

注）適格請求書とは、次の事項が記載された書類（請求書、納品書、領収書、レシート等）をいいます。

- 1) Name and registration number of the Qualified Invoice Issuer
適格請求書発行事業者の氏名又は名称及び登録番号
- 2) Date of transfer of taxable assets
課税資産の譲渡等を行った年月日
- 3) Details of the assets or services pertaining to the transfer of taxable assets
課税資産の譲渡等に係る資産又は役務の内容（課税資産の譲渡等が軽減対象資産の譲渡等である場合には、資産の内容及び軽減対象資産の譲渡等である旨）
- 4) The total amount of the tax-excluded value or tax-inclusive value of the transfer of taxable assets, broken down by tax rate, and the applicable tax rate
課税資産の譲渡等の税抜価額又は税込価額を税率ごとに区分して合計した金額及び適用税率
- 5) Consumption tax classified by tax-rate (the total amount equivalent to consumption tax and local consumption tax. The same shall apply hereinafter)
税率ごとに区分した消費税額等（消費税額及び地方消費税額に相当する金額の合計額をいいます。以下同じです。）
- 6) Name or title of the business entity to which the documents are to be issued
書類の交付を受ける事業者の氏名又は名称

2. Obligation to Deliver Qualified Invoice

A Qualified Invoicing Business Operator is obligated to issue a Qualified Invoice when it is requested by the counterparty (limited to taxable enterprises transfers taxable assets in Japan. However, the Qualified Invoice Issuing Business Operator is exempted from the obligation to issue a Qualified Invoice for the following transactions where it is difficult to issue a Qualified

Invoice due to the nature of the business.

適格請求書の交付義務等

適格請求書発行事業者には、国内において課税資産の譲渡等を行った場合に、相手方（課税事業者に限ります。）から適格請求書の交付を求められたときは適格請求書の交付義務が課されています。ただし、適格請求書発行事業者が行う事業の性質上、適格請求書を交付することが困難な次の取引については、適格請求書の交付義務が免除されます。

- 1) Transportation of passengers by public transportation (ship, bus or rail) for less than 30,000 JPY

3万円未満の公共交通機関（船舶、バス又は鉄道）による旅客の運送

- 2) Sales of fresh food products, etc. conducted by shippers, etc. at wholesale markets (limited to those conducted as wholesale business by a trustee entrusted by the shipper).

出荷者等が卸売市場において行う生鮮食料品等の販売（出荷者から委託を受けた受託者が卸売の業務として行うものに限ります。）

- 3) Sales of agricultural, forestry, and fishery products by producers entrusted to agricultural cooperatives, fishery cooperatives, or forestry cooperatives, etc. (This is limited to the unconditional consignment method and the joint calculation method without specifying the producer.)

生産者が農業協同組合、漁業協同組合又は森林組合等に委託して行う農林水産物の販売（無条件委託方式かつ共同計算方式により生産者を特定せずに行うものに限ります。）

- 4) Sales of goods, etc. made by vending machines and automatic service machines for less than 30,000JPY

3万円未満の自動販売機及び自動サービス機により行われる商品の販売等

- 5) Postal and freight services for which the only consideration is postage stamps (limited to items delivered to a post office box). For businesses that transfer assets to an unspecified number of persons, such as retailers, restaurants, and cabs, a Qualified Simplified Invoice with simplified information on the Qualified Invoice may be issued. In addition, instead of delivering a Qualified Invoice or a Qualified Simplified Invoice, an electromagnetic record pertaining to them may be provided of the new Act for Enforcement.

郵便切手類のみを対価とする郵便・貨物サービス（郵便ポストに差し出されたものに限ります。）

なお、小売業、飲食店業、タクシー業等の不特定多数の者に対して資産の譲渡等を行う事業については、適格請求書の記載事項を簡易なものとした適格簡易請求

書を交付することができます。

また、適格請求書や適格簡易請求書の交付に代えて、これらに係る電磁的記録を提供することもできます。

3. Requirements for credit for taxes on purchases

Under the qualified invoice preservation method, the preservation of books and invoices containing certain information is a requirement for tax credits for purchases. Invoices to be preserved include the following documents in addition to qualified invoices

仕入税額控除の要件

適格請求書等保存方式の下では、一定の事項が記載された帳簿及び請求書等の保存が仕入税額控除の要件となります。保存すべき請求書等には、適格請求書のほか、次の書類等も含まれます。

(a) Qualified simplified invoices

適格簡易請求書

(b) Electromagnetic records pertaining to the entries in the Qualified Claim form or the Qualified Simplified Claim Form

適格請求書又は適格簡易請求書の記載事項に係る電磁的記録

(c) Purchase statements, purchase account statements, and other similar documents containing the information on the qualified invoices (Only those that fall under the category of transfer of taxable assets at the counterparty of taxable purchases and have been confirmed by the counterparty, including electromagnetic records pertaining to matters to be stated in the documents)

適格請求書の記載事項が記載された仕入明細書、仕入計算書その他これらに類する書類（課税仕入れの相手方において課税資産の譲渡等に該当するもので、相手方の確認を受けたものに限り。）（書類に記載すべき事項に係る電磁的記録を含みます。）

(d) Certain documents (including electromagnetic records pertaining to matters to be included in the documents) prepared by a person who engages in the business of intermediary or agency with respect to the following transactions

Sales of fresh food, conducted in wholesale markets on consignment from shippers as part of the wholesale business

The sales of agricultural, forestry and fishery products by agricultural cooperatives, fishery cooperatives, or forestry cooperatives under consignment from producers (limited to those based on the unconditional consignment method and the joint calculation method).

For reasons such as difficulty in receiving invoices, the tax credit for purchases is allowed

for the following transactions if only books with certain information are kept allowed for the following transactions if only books with certain information are kept

次の取引について、媒介又は取次ぎに係る業務を行う者が作成する一定の書類（書類に記載すべき事項に係る電磁的記録を含みます。）

・卸売市場において出荷者から委託を受けて卸売の業務として行われる生鮮食料品等の販売

・農業協同組合、漁業協同組合又は森林組合等が生産者（組合員等）から委託を受けて行う農林水産物の販売（無条件委託方式かつ共同計算方式によるものに限ります。）

なお、請求書等の交付を受けることが困難であるなどの理由により、次の取引については、一定の事項を記載した帳簿のみの保存で仕入税額控除が認められます。

(i) Carriage of passengers by public transportation (ship, bus or rail) of less than 30,000 JPY as described in 2(i) above, who are exempted from the obligation to deliver a Qualified Claim form

適格請求書の交付義務が免除される上記 2 ①の 3 万円未満の公共交通機関（船舶、バス又は鉄道）による旅客の運送

(ii) Transactions in which admission tickets, etc., on which the items listed on the Qualified Simplified Invoice (excluding transaction dates)

適格簡易請求書の記載事項（取引年月日を除きます。）が記載されている入場券等が使用の際に回収される取引

(iii) Purchase of secondhand articles from a person who is not a Qualified Invoice Issuing Business Operator of a person engaged in the second hand articles business (limited to cases where such secondhand articles fall under the inventory of a person engaged in the secondhand articles business)

古物営業を営む者の適格請求書発行事業者でない者からの古物（古物営業を営む者の棚卸資産に該当する場合には限ります。）の購入

(iv) Purchase of Pawn items from a person who is not a Qualified Invoicing Business Operator of a pawn broker (in the inventory of a person who operates a pawnshop)

質屋を営む者の適格請求書発行事業者でない者からの質物（質屋を営む者の棚卸資産に該当する場合には限ります。）の取得

(v) Purchase of a building from a person who is not a Qualified Invoicing Business Operator of a building lot and building transaction business (limited to cases where the building falls under the inventory of a person who engages in the building lot and building transaction business)

- 宅地建物取引業を営む者の適格請求書発行事業者でない者からの建物（宅地建物取引業を営む者の棚卸資産に該当する場合に限り。）の購入
- (vi) Purchases of recycled resources and parts (only if they fall within the Purchase's inventory) from parties that are not Qualified Invoicing Entities.
適格請求書発行事業者でない者からの再生資源及び再生部品（購入者の棚卸資産に該当する場合に限り。）の購入
- (vii) Purchases of goods from vending machines and automatic service machines for less than 30,000JPY as described in 2(iv) above, which are exempted from the obligation to deliver a qualified invoice.
適格請求書の交付義務が免除される上記 2 ④の 3 万円未満の自動販売機及び自動サービス機からの商品の購入等
- (viii) Postal and freight services for which the only consideration is postage stamps as described in 2) (v) above, which are exempt from the obligation to deliver a qualified invoice (only if they are delivered to a post office box).
適格請求書の交付義務が免除される上記 2 ⑤の郵便切手類のみを対価とする郵便・貨物サービス（郵便ポストに差し出されたものに限り。）
- (ix) Business trip expenses, etc. (business trip expenses, accommodation expenses, daily allowance, and commuting allowance) paid to employees, etc. that are considered ordinarily necessary.
従業員等に支給する通常必要と認められる出張旅費等（出張旅費、宿泊費、日当及び通勤手当）

(Reference)

Until September 30, 2019, the requirement for tax credits was the preservation of books and invoices under the invoice-preservation method.

From the implementation of the reduced tax rate system on October 1, 2019 to September 30, 2023, the system was based on the method of storing separately stated invoices, etc., and the preservation of books and separately stated invoices, etc. is a requirement for tax credits for purchases.

The obligation to issue a qualified invoice, etc. will be imposed on the transfer of taxable assets, etc. conducted by a qualified invoicing business on and after October 1, 2023. The taxable purchases made by taxable enterprises (excluding enterprises filing tax returns under the simplified taxation system) on and after October 1 will require the preservation of qualified invoices, etc. as a requirement for the deduction of taxable purchases.

(参考)

令和元年 9 月 30 日までの請求書等保存方式においては、帳簿及び請求書等の保存が

仕入税額控除の要件とされていました。

令和元年 10 月 1 日の軽減税率制度の実施から令和 5 年 9 月 30 日までは、区分記載請求書等保存方式となり、帳簿及び区分記載請求書等の保存が仕入税額控除の要件とされています