

II Registration System for Qualified Invoicing Business

1 Registration Procedures

Q2 Registration procedures

What is the procedure for registration as a Qualified Billing Business Operator?

A2 A business entity that wishes to be registered as a qualified invoicing business entity (only taxable enterprises are eligible for registration) must submit an application for registration to the district director having jurisdiction over the place of tax payment.

Registration applications can be submitted via e-tax, which we encourage you to use (sole proprietors can also use smartphones to complete the process) if you submit the registration application form by mail, please send it to the invoice registration center of the respective tax bureau.

Upon receipt of an application for registration, if the requirements for refusal of registration are not met, the district director is required to register the statutory matters in the registry of qualified billing service providers and notify the registered entity of such registration.

In addition, information on qualified invoicing businesses will be published on the “IRS Qualified Invoice Issuing Business Publication Website”.

For the procedures for a tax-exempt business operator to obtain registration, please refer to Q8 (registration of tax-exempt business operators in October 2023)

Reference 1:

Matters to be announced on the “IRS Qualified Invoice Issuing business Publication Website” are as follows.

(1) Items to be publicized by law

- (i) Name of qualified billing entity or name
- (ii) For corporations (excluding associations without juridical personality, etc.), the location of the head office or principal office
- (iii) Specified foreign business operator (refers to a foreign business operator that does not have an office, place of business or other equivalent in Japan for the transfer, etc. of assets conducted in Japan. The same shall apply hereinafter
For foreign business operators other than specified foreign business operators, the location of the office, place of business or other equivalent in Japan pertaining to the transfer of assets, etc. to be conducted in Japan
- (iv) Registration No.
- (v) Date of registration
- (vi) Date of cancellation or expiration of registration

If you wish to have your “former name shown on the resident registration certificate” published as your name, or if you wish to have this information published along with your name, please submit the “Application for Publication (change) of matters to be publicized by a Qualified Billing

Business” with the necessary information along with the registration application form.

(2) Matters that may be additionally disclosed upon the request of the person

If you wish to have the following items (1) and (2) publicized, please send an mail with the necessary information to the following address.

- (i) “ Principal trade name” and “ Location of principal office” for sole proprietorships
- (ii) “ Location of the head office or principal office” of an association without juridical personality, etc.

Reference 2

Application for registration as a Qualified Billing Business Operator can be made by e-tax or made by paper submission.