

Q5 Effect of registration

When does registration as a qualified billing business operator become effective?

A5. 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.

Notwithstanding the date of notification, the registration shall take effect on the date of registration in the Registry of Qualified Billing Business (hereinafter referred to as the “Registration Date”). Therefore, for transactions after the registration date, the taxpayer (limited to taxable enterprises) is obliged to deliver a qualified invoice to the counterparty (taxable enterprises only) upon request.

Please refer to Q31 (Handling from the date of registration to the date of notification of registration) for the handling during the period from the date of registration to the date of notification of registration.

(reference)

Even if a notice of registration is received prior to October 1, 2023, the registration shall remain effective. The new asset will be effective as of October 1, 2023, the date of the merger.