

Q6 Registration in the middle of the taxable period

Can a taxable business entity register as a qualified invoicing business entity even if it is in the middle of a taxable period?

A6. A taxable enterprise may submit an application for registration and obtain registration even in the middle of the taxable period. Upon submission of an application for registration, the registration shall take effect on the date of registration.

(Reference) Even if notification of registration is received prior to October 1, 2023, the registration shall be effective from October 1, 2023.