

Supplementary Explanations on Submission of Consumption Tax Refund Report

As explained in GL12-3, official participants who claim consumption tax refund pursuant to Article 22 of Special Regulation No.7 must submit the attached Report **before the first day of the period for which refund is sought.**

Therefore, official participants wishing to receive consumption tax refund are urgently requested to fill in the attached Report and send it to the Contact by fax or mail.

<p>[Contact] Consumption Tax Clerk, Official Participation Group Japan Association for the 2005 World Exposition Address: Nagoya Daiya II Bldg 4F, 3-15-1 Meieki Nakamura-ku, Nagoya, Aichi 450-0002 Japan FAX : +81-52-569-2114 E-MAIL: tax@expo2005.or.jp</p>

(Note) Taxation period

Official participants are requested to specify the taxation period, which should be a one-year period, for which consumption tax refund is sought. It is possible for official participants to specify a taxation period starting from any month of the year (although an entrepreneur's taxation period is usually its accounting year).

For instance, if an official participant engages in business transactions in Japan starting from April 2004 and claims refund of consumption tax for such transactions, then the participant is requested to write 自平成〔2004〕年〔4〕月〔1〕日至平成〔2005〕年〔3〕月〔31〕日 (From April 1, 2004 to March 31, 2005) in the section of Applicable Taxation Period of the attached Report.

* For details of the consumption tax refund procedures, please see GL12-3 "Guidelines for Consumption Tax Refund Procedures (November 2003)."

The Association extends support for consumption tax refund procedures for official participants, in accordance with Article 22-2 of Special Regulation No.7. Please fill in the attached Questionnaire and return it. It will help us improve our support scheme.

For further information, please refer to the Contact.

消費税課税事業者選択届出書

收受印

平成 年 月 日 税務署長殿	届出者	(フリガナ) 納 税 地	(-)		
		(フリガナ) 住所又は居所 <small>(法人の場合) 本店又は 主たる事務所 の所在地</small>	(-)		
		(フリガナ) 名称(屋号)			
		(フリガナ) 氏 名 <small>(法人の場合) 代表者氏名</small>	印		
		(フリガナ) (法人の場合) 代表者住所	(電話番号 - -)		
下記のとおり、納税義務の免除の規定の適用を受けないことについて、消費税法第9条第4項の規定により届出します。					
適用開始課税期間		自 平成 年 月 日 至 平成 年 月 日			
上 記 期 間 の 基 準 期 間		自 平成 年 月 日		左記期間の 総売上高	円
		至 平成 年 月 日		左記期間の 課税売上高	円
事業 内容 等	生年月日(個人)又は設立 年月日(法人)	1明治・2大正・3昭和・4平成 年 月 日	法人 のみ 記載	事業年度 資 本 金	自 月 日 至 月 日 円
	事 業 内 容		届出区分 事業開始・設立・相続・合併・分割・特別会計・その他		
参考事項		税理士 署 名 押 印 (電話番号 - - 印)			

※ 税務署処理欄	整理番号	台帳 整理	年 月 日	確 印	入力 処理	年 月 日	確 印	
	届出年月日	年 月 日	届 出 区 分	所 管 区 分	納税者 区 分			
	通信日付印	年 月 日	確 印	部 門 番 号				

注意 1 裏面の記載要領等に留意の上、記載してください。
 2 ※印欄は、記載しないでください。

Guide to Filling in the Report on Selection of Taxable Entrepreneur Status for Consumption Tax

1. You must submit this Report to the director of the relevant taxation office before you can claim a consumption tax refund.

2. Date of Submittal

You can claim a refund in the taxation period following the period in which you submit this Report. This means that you must submit this Report no later than the day preceding the start date of the period in which you are to receive a refund.

3. How to Fill in the Report

Fill in the columns as follows.

- (1) Tax Payment Place:

1533-1 Oaza Kumahari Aza Ibaragahazama, Nagakute-cho, Aichi-gun, Aichi Prefecture (*

This is the address of the Building Office of the Association.)

- (2) Address (Address of principal office of corporation):

Address of participant (address of head office etc.)

- (3) Designation:

Name of pavilion or entrepreneur

- (4) Name of Representative:

Name of representative, acting representative or director of government of the participating area. Affix his/her seal (or signature).

- (5) Applicable Taxation Period: Start date and end date of period (year or quarter) in which refund is to be made

- (6) Description of Business: Fill in this column only when you are engaged in commercial activities. Write "Restaurant," "Sales" etc.

- (7) Report Classification: Circle "Other."

- (8) Remarks: Write "EXPO 2005" and name of pavilion.

* If you are not sure how to fill in the columns, please inquire at the nearest taxation office (Individual Taxation (1st) Division or Corporation Taxation (1st) Division).

消費税課税事業者選択届出書

(Report on Selection of Taxable Entrepreneur Status for Consumption Tax)

収受印

平成 年 月 日	届出者	(フリガナ) 納税地	(〒 -) (Tax Payment Location) (電話番号 - -)
		(フリガナ) 住所又は居所 (法人の場合) 本店又は 主たる事務所 の所在地	(〒 -) (Address) (電話番号 - -)
		(フリガナ) 名称(屋号)	(Designation)
		(フリガナ) 氏名 (法人の場合) 代表者氏名	(Name of Representative) 印
		(フリガナ) (法人の場合) 代表者住所	(電話番号 - -)

____ 税務署長殿

下記のとおり、納税義務の免除の規定の適用を受けないことについて、消費税法第9条第4項の規定により届出します。

適用開始課税期間		自 平成 年 月 日 (From)		至 平成 年 月 日 (To)	
(Applicable Taxation Period)	上記期間の	自 平成 年 月 日	左記期間の 総売上高	円	
	基準期間	至 平成 年 月 日	左記期間の 課税売上高	円	
事業内容等	生年月日(個人)又は設立年月日(法人)	1明治・2大正・3昭和・4平成 年 月 日	法人 のみ 記載	事業年度	自 月 日 至 月 日
	事業内容	(Description of Business)		資本金	円
			(Report Classification)		
参考事項 (Remarks)			税理士 署名 押印	印 (電話番号 - -)	

※ 税務署用欄	整理番号		台帳 整理	年 月 日	確認 印	入力 処理	年 月 日	確認 印
	届出年月日	年 月 日	届出 区分		所管 区分	納税者 区分		
	郵便官署消印	年 月 日	確認 印		部門 番号			

注意 1 裏面の記載要領等に留意の上、記載してください。
2 ※印欄は、記載しないでください。

- Questionnaire -
Consumption Tax Refund Procedures for Official Participants

In accordance with Article 22-2 of Special Regulation No. 7, the Association extends support for consumption tax refund procedures for official participants. Please answer the following questionnaire (to the extent you can at the present time) so that we may improve our support scheme. (Check appropriate boxes. ☒)

* For details of consumption tax refund procedures, please see GL12-3 "Guidelines for Consumption Tax Refund Procedures (November 2003)."

1. Have you engaged in business transactions on which Japanese consumption tax is to be levied (as of March 2004)?

(Yes ☐ No ☐)

2. Are you going to hire or otherwise deploy accounting staff who have a good command of Japanese?

(Yes ☐ No ☐)

3. In what month are you going to start the taxation period?

The following are models of starting months and one-year taxation periods. It is recommended that you specify the taxation period taking into account the timing of the start of business transactions in Japan, and of refund receipt (actual receipt will be within two months after end of taxation period).

1) April 2004 ☐

Taxation Periods: April 2004 to March 2005, April 2005 to March 2006

2) July 2004 ☐

Taxation Periods: July 2004 to June 2005, July 2005 to June 2006

3) October 2004 ☐

Taxation Periods: October 2004 to September 2005, October 2005 to September 2006

4) January 2005 ☐

Taxation Periods: January 2005 to December 2006

5) Other ☐ (MM YY to MM YY)

* You can end taxation period at any time by submitting Report on Discontinuation of Business.

4. Did you select refund on quarterly basis? (If so, you must submit a separate report.)

(Yes ☐ No ☐)

Date of Entry : 2004

Country : _____

Contact : _____

E-mail Address: _____

Return to:

Consumption Tax Clerk, Official Participation Group
Japan Association for the 2005 World Exposition
Address : Nagoya Daiya II Bldg 4F, 3-15-1 Meieki
Nakamura-ku, Nagoya, Aichi 450-0002 Japan
FAX : +81-52-569-2114
E-MAIL : tax@expo2005.or.jp

(For further information, refer to above.)

Thank you very much for your cooperation.