

Small Update on VAT

VATに関する若干 のアップデート

2025年3月25日



輸入VATの控除の厳格化

2025 年 3 月 1 日より、輸入 VAT 控除の権限を間接通関代理人に付与するための要件がさらに厳格化される。

改正により、以下の条件が課せられる。

輸入者が月次 VAT 申告者であること

輸入者が「リスクのある納税者」に分類されていないこと

輸入者が「信頼できる納税者」に分類されていない場合、間接通関代理人はパートナーチェックを実施する必要がある。

リコメンデーション:

関連する契約内容を見直し、輸入者および間接通関代理人の責任を明確にする契約条項を採用すべき。

*輸入VAT自己査定ライセンスを持つ輸入者は、この改正の影響を受けない。

Stricter conditions for import VAT deduction

From 1 March 2025, the requirements for assigning import VAT deduction rights to indirect customs representatives will be more stringent.

The amendment will impose the following conditions:

Monthly VAT return filing frequency is required for the importer.

The importer is not classified as a 'risky taxpayer,' according to taxation rules.

If the importer is not classified as a 'reliable taxpayer,' the indirect customs representative must carry out a partner check

Recommendation:

reviewing the relevant contractual structures and to adopting contractual clauses to determine respective responsibilities.

**Importers with an import VAT self-assessment license are not affected by this amendment*

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