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TAX UPDATE

NATIONAL TAX AGENCY – BROCHURE FOR DESIGNATED TAX REPRESENTATIVE SYSTEM

By virtue of the 2021 tax reform, the tax representative system was expanded. After the amendment, the tax authority is entitled to designate a certain person who has a domicile or residence in Japan as a tax representative ('designated tax representative') where a taxpayer, who has to appoint a tax representative, meets certain requirements such as failure to submit a notification of a tax representative by the date designated by the tax authority ('designated tax representative system'). This designated tax representative system will come into force on 1 January 2022.

Corresponding to the above amendment, the National Tax Agency released the revised administrative guidance related to the designated tax representative^(*) dated 2 December (Japanese only), and also released the following brochure in English summarizing the outline of the designated tax representative system on 23 December.

■ [Outline of "Designated Tax Representative" Tax Reform in FY2021](#)

(PDF 2,074KB)

In this brochure, the outline of the tax reform of the designated tax representative system including the background of the introduction of the system is explained in detail based on the tax law, the revised administrative guidance and the 'Explanation of the 2021 tax reform' (Japanese only) released by the Ministry of Finance with image diagrams.

^(*) We set out brief contents of the revised administrative guidance in the e-Tax News No.253 '[National Tax Agency – Revision of Administrative Guidance for Tax Agents](#)' issued on 17 December 2021.

KPMG Tax Corporation

info-tax@jp.kpmg.com

home.kpmg/jp/tax-en

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