



KPMG Tax Corporation  
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## KPMG Tax e-Tax News

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### TAX UPDATES

#### **NATIONAL TAX AGENCY – RELEASE OF ENGLISH MATERIALS IN RELATION TO CONSUMPTION TAX TREATMENT OF CROSS-BORDER SUPPLIES OF DIGITAL SERVICES**

By virtue of the 2015 tax reform, new consumption tax rules have been introduced by categorizing cross-border supplies such as online provision of e-books/music or internet advertising into a new concept of ‘digital services’ for which the place of taxation will be determined by the place of the service recipients from 1 October 2015. (Please refer to [KPMG Japan tax newsletter](#) (issued on 28 May) for an outline of the consumption tax treatment of cross-border supplies of digital services.)

The National Tax Agency (NTA) has released some English materials for foreign suppliers including the following on their website ([Cross-border supplies of electronic services](#)).

#### **[Brochure]**

[Revision of Consumption Taxation on Cross-border Supplies of Services \(For foreign businesses\)](#) (PDF 669KB)

This is a brochure outlining the tax reform written for foreign suppliers. The Japanese version of the brochure ‘[国境を越えた役務の提供に係る消費税の課税の見直し等について\(国外事業者の皆さまへ\)](#)’ (PDF 742KB) was already released on 29 May.

#### **[Instructions on how to complete an application form for registration as a registered foreign business]**

[Application for Registration as a Registered Foreign Business](#) (PDF 301KB)

A foreign supplier who will provide ‘B2C digital services’ will be able to become a ‘registered foreign supplier’ by submitting an application form to the NTA. This material explains in English how to complete an application

form ‘[登録国外事業者の登録申請書](#)(PDF 425KB).’ Foreign suppliers will be able to submit an application form for registration on or after 1 July.

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