

Act on Making Payments That Become Part of the National Revenue by the Method Using Information and Communications Technology

(Act No. 39 of May 9, 2022)

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Chapter I General Provisions

(Purpose)

Article 1 The purpose of this Act is to enable payments (including entrustment of payments; hereinafter the same applies in this Article) of national revenue, etc. (including cash for non-revenue and non-expenditure purposes, limited to those relating to the affairs of each ministry or agency; hereinafter referred to as "revenue, etc.") by the method using information and communications technology, irrespective of the provisions of other laws and regulations stipulating the methods of payments of national revenue, etc., by providing for the matters necessary for payments of national revenue, etc. by the method using information and communications technology, and thereby to enhance convenience for the persons concerned with making the relevant payments.

(Definitions)

Article 2 (1) The term "laws and regulations" as used in this Act means laws, orders based on laws, and Rules of the Supreme Court.

(2) The term "each ministry or agency" as used in this Act means the courts, the Board of Audit, the Cabinet (excluding the Cabinet Office and the Digital Agency), the Cabinet Office, the Digital Agency and each ministry.

Chapter II Payments by the Method Paying Directly Using Information and Communications Technology

Article 3 (1) With regard to payments of revenue, etc. whose payment method using revenue stamps or other methods of payments are prescribed in the provisions of other laws and regulations concerning the payments of the relevant revenue, etc., as specified by order of the competent ministry (for revenue, etc. relating to the court administration, the Rules of the Supreme Court; hereinafter the same applies in this Chapter to Chapter IV), each ministry or agency may, notwithstanding the provisions of the relevant laws and regulations, have a person who intends to pay the relevant national revenue make payments by the method paying directly using an electronic data processing system or other information and communications technology specified by order of the competent ministry.

(2) The provisions of the preceding paragraph do not apply to the cases prescribed in Article 6, paragraph (5) of Act on the Advancement of Government Administration Processes That Use Information and Communications Technology (Act No. 151 of 2002).

Chapter III Payments by the Method Entrusting Payments to a Designated Payments Agent Using Information and Communications Technology

(Implementation of Payments by the Method Entrusting Payment to a Designated Payments Agent)

Article 4 (1) With regard to payments of revenue, etc., as specified by order of the competent ministry, each ministry or agency may have a designated payments agent (meaning a designated payments agent prescribed in Article 8, paragraph (1); hereinafter the same applies in this Chapter) make payments of the relevant revenue, etc. by the method entrusting payments of the relevant revenue, etc. to the designated payments agent, pursuant to the provisions of the following Article.

In this case, with regard to payments of the relevant revenue, etc. whose payment method using revenue stamps or other methods of payments are prescribed in the provisions of the other laws and regulations concerning the payments of the relevant revenue, etc., the provisions of the other laws and regulations concerning payments of the relevant revenue, etc. do not apply.

(Entrustment of Payments to a Designated Payments Agent)

Article 5 If each ministry or agency has people make payments of revenue, etc. by the method prescribed in the first sentence of the preceding Article, a person who intends to make payments of revenue, etc. by the relevant method must entrust payments of revenue, etc. to a designated payments agent by a method falling under any of the following items:

- (i) a method of notifying a designated payments agent of the following particulars by the method using an electronic data processing system or other information and communications technology (including the method of notifying through each ministry or agency that collects or receives the relevant revenue, etc.):
 - (a) particulars specified by order of the competent ministry as those specifying the revenue, etc. relating to the relevant payment;
 - (b) numbers, symbols, and other signs assigned to the person who intends to make the relevant payments, and other particulars necessary for a designated payments agent to accept the entrustment of payments of revenue, etc., as specified by order of the competent ministry; or
 - (c) other particulars specified by order of the competent ministry.
- (ii) a method of presenting written documents for the payments of revenue, etc. (limited to those containing the particulars set forth in (a) of the preceding item and a bar code or other codes for using information and communications technology), as specified by order of the competent ministry to a designated payments agent.

(Payments of Revenue by a Designated Payments Agent)

Article 6 (1) If a designated payments agent receives entrustment from a person who intends to make payments of revenue, etc. pursuant to the provisions of the preceding Article (hereinafter referred to as "entrustment" in this Article), the designated payments agent must notify the person who intends to make payments of the relevant revenue, etc. to that effect, as specified by order of the competent ministry.

(2) If a designated payments agent receives entrustment pursuant to the provisions of the preceding Article, the designated payments agent must report the following particulars to the head of the each ministry or agency (if the relevant ministry or agency is a court, the Chief Justice of the Supreme Court; the same applies hereinafter) without delay for each period specified by the head of each ministry or agency that collects or receives the relevant revenue, etc.:

- (i) the period covered by the report, and the total number of cases of received entrustment pursuant to the provisions of the preceding Article during the relevant period and the total amount of revenue, etc.;
 - (ii) the following particulars for the entrustment received during the period prescribed in the preceding item:
 - (a) particulars set forth in item (i), (a) of the preceding Article; and
 - (b) the date on which the relevant entrustment was received.
 - (iii) other particulars specified by order of the competent ministry.
- (3) If a designated payments agent receives entrustment pursuant to the

provisions of the preceding Article, the designated payments agent must pay the entrusted revenue, etc. by the date specified by order of the competent ministry, regardless of whether or not the designated payments agent has received money equivalent to the amount of the relevant revenue, etc.

- (4) In the case referred to in the preceding paragraph, if the relevant designated payments agent has paid the relevant revenue, etc. by the date specified by order of the competent ministry referred to in the same paragraph, the revenue, etc. is deemed to have been paid on the day on which the relevant entrustment was received; provided, however, that with regard to the application of the provisions of other laws and regulations concerning delinquency charges relating to the relevant revenue, etc. or other collection charges relating to the delay in payments of revenue, etc., the relevant revenue, etc. is deemed to have been paid on the day on which the relevant entrustment was received, regardless of whether or not the relevant designated payments agent has paid the relevant revenue, etc. by the day specified by order of the competent ministry referred to in the same paragraph.

(Collection of Revenue from a Designated Payments Agent)

Article 7 (1) If a designated payments agent fails to pay the revenue, etc. prescribed in paragraph (3) of the preceding Article by the date specified by order of the competent ministry referred to in the same paragraph, the head of each ministry or agency is to collect the revenue, etc. from the relevant designated payments agent pursuant to the rules on collection that are applicable to national tax guarantors.

- (2) With regard to the revenue, etc. payable by a designated payments agent pursuant to the provision of paragraph (3) of the preceding Article, unless there still remains any residual amount to be collected even after making a disposition of delinquency against the relevant designated payments agent in accordance with the rules on collection that are applicable to national tax guarantors pursuant to the provision of the preceding paragraph, the head of each ministry or agency may not collect the residual amount from the person who entrusted payments pursuant to the provision of Article 5 concerning the relevant revenue, etc.

Chapter IV Designated Payments Agent

(Designation of a Designated Payments Agent)

Article 8 (1) The head of each ministry or agency may designate a person specified by Cabinet Order as the person who is capable of appropriately and efficiently implementing the service of paying the relevant revenue, etc. to the national government after receiving entrustment from a person who intends to

pay revenue, etc. (referred to as "payment administration services" in paragraph (5), the following Article, and Article 11, paragraph (1), item (iii)), as a designated payments agent, upon their application, as specified by order of the competent ministry.

- (2) If the head of each ministry or agency makes a designation under the provisions of the preceding paragraph, a public notice must immediately be given of the name, address, or office location of a designated payments agent, the type of revenue, etc. that may be entrusted with payment, and other particulars specified by order of the competent ministry.
- (3) If a designated payments agent changes its name, address, or office location, the agent must notify the head of each ministry or agency to that effect in advance, as specified by order of the competent ministry.
- (4) If the head of each ministry or agency receives a notification under the provisions of the preceding paragraph, the head must promptly give public notice of the particulars for the relevant notification.
- (5) A designated payments agent may entrust part of payment administration services to a person specified by Cabinet Order as the person who is capable of appropriately and efficiently implementing payment administration services.

(Obligation of a Designated Payments Agent to Preserve Books)

Article 9 A designated payments agent must, as specified by order of the competent ministry, keep books, enter particulars concerning payment administration services in them, and preserve them.

(Collection of Reports)

Article 10 (1) If the head of each ministry or agency finds it necessary for enforcing the provisions of Article 6 through the preceding Article, the head may, to the extent necessary, have a designated payments agent make a report, as specified by order of the competent ministry.

- (2) If the head of each ministry or agency finds it necessary for enforcing the provisions of Article 6 through the preceding Article, the head may, to the extent necessary, have their officials enter the office of the designated payments agent, inspect the books and documents (including the relevant electronic or magnetic records if electronic or magnetic records (meaning a record used in computerized information processing which is created in electronic form, magnetic form, or any other form that cannot be perceived by the human senses) are prepared or preserved instead of preparing or preserving the relevant books and documents) and other necessary objects of the designated payments agent, or ask questions to the persons concerned.
- (3) An official who conducts the on-site inspection pursuant to the provision of the preceding paragraph must carry their identification card and present it at

the request of any person concerned.

- (4) The authority prescribed in paragraph 2 must not be construed as being granted for criminal investigation purposes.

(Revocation of the Designation of a Designated Payments Agent)

Article 11 (1) If a designated payments agent falls under any of the following items, the head of each ministry or agency may revoke the designation under the provisions of Article 8, paragraph (1), as specified by order of the competent ministry:

- (i) if the designated payments agent has failed to make a report under the provisions of Article 6, paragraph (2) or paragraph (1) of the preceding Article or has made a false report;
 - (ii) if the designated payments agent no longer falls under any of the person specified by Cabinet Order as prescribed in Article 8, paragraph (1);
 - (iii) if the designated payments agent has entrusted payment administration services to persons other than those specified by Cabinet Order referred to in Article 8, paragraph (5);
 - (iv) if the designated payments agent, in violation of the provisions of Article 9, fails to prepare books, fails to make entries in books, or makes false entries in books, or fails to keep books; or
 - (v) if the designated payments agent has refused, obstructed or challenged entries or inspections under the provision of paragraph (2) of the preceding Article, or has failed to make statements or has made false statements in response to questions under the provision of the same paragraph.
- (2) If the head of each ministry or agency revokes the designation pursuant to the provisions of the preceding paragraph, the head must immediately give public notice to that effect.

Chapter V Miscellaneous Provisions

(Publication of Revenue Whose Payment May Be Made by the Method Using Information and Communications Technology)

Article 12 Each ministry or agency is to publicize the revenue, etc. for the administration of the relevant ministry or agency, by the method using the Internet or other methods, whose payments may be made by the method paying directly using information and communications technology prescribed in Article 3, paragraph (1) and by the method entrusting payment to a designated payments agent prescribed in the first sentence of Article 4.

(Delegation of Authority or Administration)

Article 13 The authority or administration of the head of each ministry or

agency prescribed in the preceding two Chapters may be delegated to the organs of the relevant each ministry or agency as prescribed by Cabinet Order.

(Orders of the Competent Ministry)

Article 14 Orders of the competent ministry in this Act are Cabinet Secretariat Orders, Cabinet Office Orders, Digital Agency Orders or Ministerial Orders of the Cabinet Secretariat, Cabinet Office, Digital Agency, or each ministry with jurisdiction over other laws and regulations concerning payments of revenue, etc. (excluding the Regulations of the Board of Audit, the Rules of the National Personnel Authority, the Rules of the Fair Trade Commission, the Rules of the National Public Safety Commission, the Rules of the Personal Information Protection Commission, the Rules of the Casino Regulatory Commission, the Rules of the Environmental Disputes Coordination Commission, the Rules of the Public Security Examination Commission, the Rules of the Central Labor Relations Commission, the Rules of the Japan Transport Safety Board, and the Rules of the Nuclear Regulation Authority); provided, however, that these are the Regulations of the Board of Audit, the Rules of the National Personnel Authority, the Rules of the Fair Trade Commission, the Rules of the National Public Safety Commission, the Rules of the Personal Information Protection Commission, the Rules of the Japan Casino Regulatory Commission, the Rules of the Environmental Disputes Coordination Commission, the Rules of the Public Security Examination Commission, the Rules of the Central Labor Relations Commission, the Rules of the Japan Transport Safety Board, and the Rules of the Nuclear Regulation Authority, respectively, for the revenue, etc. under the jurisdiction of the Board of Audit, the National Personnel Authority, the Fair Trade Commission, the National Public Safety Commission, the Personal Information Protection Commission, the Casino Regulatory Commission, the Environmental Disputes Coordination Commission, the Public Security Examination Commission, the Central Labor Relations Commission, the Japan Transport Safety Board, or the Nuclear Regulation Authority.

(Delegation to Cabinet Order)

Article 15 Beyond what is provided for in this Act, other necessary matters for the implementation of this Act are specified by Cabinet Order.

Supplementary Provisions [Act No. 39 of May 9, 2022] [Extract]

(Effective Date)

Article 1 This Act comes into effect as of the day specified by Cabinet Order within a period not exceeding six months from the date of promulgation.