

Overview

In order to help make it more convenient for people to make payments that become part of the National revenue, the Act **establishes the necessary provisions to enable people to pay either by using information and communications technology to make direct payments, or by using information and communications technology to make payments by entrustment through designated payments agents**, irrespective of what any other law prescribes concerning the methods for making payments that become part of the National revenue.

Outline

1. Using information and communications technology to pay directly (using Internet banking and other such methods)

•The Act makes it possible for each Ministry and Agency to **allow people to make those of the payments that become part of the National revenue which the competent Ministry specifies** through a payment method that involves the payer using information and communications technology to make the payment directly (**e.g., using Internet banking**), **irrespective of what any other law prescribes** concerning that type of payment (unless the person is filing an application or completing any other such process online*).

*The Act on the Advancement of Government Administration Processes That Use Information and Communications Technology has already established measures that apply for online applications and other such processes.

2. Using information and communications technology to pay through a designated payments agent (using credit cards, digital money, convenience-store settlement, and other such methods)

•The Act makes it possible for each Ministry and Agency to **allow people to make those of the payments that become part of the National revenue which the competent Ministry specifies** through a payment method that involves the payer entrusting a designated payments agent with making the payment in question (**e.g., using a credit card, digital money, or convenience-store settlement**).

•The Act provides that a designated payments agent which has been entrusted by a payer must make the payment it has been entrusted with making by the date provided for by Order of the competent Ministry (the "designated date").

•The Act provides that **if** the designated payments agent **makes the payment** in question by the designated date, **that payment is deemed to have been made on the date that the agent was entrusted with making it**.

•The Act further provides that **if** the designated payments agent **does not make the payment** in question by the designated date, the head of the Ministry or Agency will **use the rules on collection that are applicable to National tax guarantors to collect the payment from the agent**, and that unless there is a balance to be collected even after measures to collect arrears have been implemented using those rules, the head of the Ministry or Agency is not entitled to collect that balance from the payer.

3. Designated payments agents (such as credit card companies, digital money providers, and convenience store companies)

•The Act provides that, at the application of a person specified by Cabinet Order as **one that is able to properly and reliably implement the functions involved in making payments that become part of the National revenue** as entrusted, **the head of the relevant Ministry or Agency may designate** that person **as a designated payments agent**.

•The Act give designated payments agents **the obligation to keep and preserve books in connection with their payment functions**, and also authorizes the head of each Ministry or Agency to have designated payments agents submit reports, to have Ministry or Agency officials do on-site inspections, and to take other such measures.

•The Act also **authorizes** the head of a Ministry or Agency to **revoke a designated payments agent's designation** if it ceases to be one of the persons that Cabinet Order prescribes and in other cases.

4 . Effective Date

•The effective date of the Act is the day that Cabinet Order prescribes, falling within the scope of no more than six months counting from the date of promulgation.

情報通信技術を利用する方法による国の歳入等の納付に関する法律の概要

趣旨

国の歳入等の納付に係る関係者の利便性の向上を図るため、国の歳入等の納付の方法について定めた他の法令の規定にかかわらず、**情報通信技術を利用して自ら納付する方法及び情報通信技術を利用して指定納付受託者に委託して納付する方法による国の歳入等の納付を可能とするために必要な事項を定める。**

概要

1. 情報通信技術を利用して自ら納付する方法による納付（インターネットバンキング等）

・各省各庁は、**国の歳入等の納付で主務省令で定めるものについては、当該納付に関する他の法令の規定にかかわらず、納付者が情報通信技術を利用して自ら納付する方法であって主務省令で定めるもの（インターネットバンキング等）により当該歳入等の納付を行わせることができる**（申請等がオンラインで行われる場合※を除く。）。

※ 申請等がオンラインで行われる場合については、情報通信技術を活用した行政の推進等に関する法律で措置済み。

2. 情報通信技術を利用して指定納付受託者に委託して納付する方法による納付（クレジットカード、電子マネー、コンビニ決済等）

・各省各庁は、**国の歳入等の納付で主務省令で定めるものについては、指定納付受託者に当該歳入等の納付を委託して納付する方法（クレジットカード、電子マネー、コンビニ決済等）により当該歳入等の納付を行わせることができる。**

・委託を受けた指定納付受託者は、主務省令で定める日（以下「指定日」という。）までに当該委託を受けた歳入等を納付しなければならない。

・当該指定納付受託者が指定日までに当該歳入等を納付したときは、当該委託を受けた日に当該歳入等の納付がされたものとみなす。

・指定納付受託者が指定日までに当該歳入等を納付しないときは、各省各庁の長は**国税の保証人に関する徴収の例により当該指定納付受託者から徴収する**ものとし、その例による滞納処分をしてもなお徴収すべき残余がある場合でなければ、納付者から徴収することができない。

3. 指定納付受託者（クレジットカード、電子マネー、コンビニエンスストア等の事業者）

・各省各庁の長は、委託を受けて**国に歳入等を納付する事務を適切かつ確実に実施することができる者**として政令で定める者を、その申請により、**指定納付受託者として指定することができる。**

・指定納付受託者に**帳簿保存等の義務**を課すとともに、各省各庁の長は指定納付受託者に報告させること、その職員に立入検査をさせること等ができる。

・各省各庁の長は、指定納付受託者が政令で定める者に該当しなくなったとき等は、その**指定を取り消すことができる。**

4. 施行期日

・公布の日から起算して6月を超えない範囲内において政令で定める日とする。