

CHIBAKEN



**Certified Public Tax Accountants
JAPAN**



Chibaken Certified Public Tax Accountants' Association

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I. Mission of a CPTA

“CPTAs protect and maintain the rights and benefits of taxpayers”

“A certified public tax accountant, as an expert in taxation matters, shall endeavor, on a basis of independence, fairness and justice and in accordance with the doctrine of the self-tax assessment system, to satisfy the confidence placed in them by taxpayers and realize proper compliance with all laws and ordinances relating to taxes, as his or her mission”

Article 1 of the CPTA Law

II. Qualifications of a CPTA

“In order to practice as a CPTA”

Any person in one of the following categories shall qualify as a CPTA, and by joining a CPTAs’ Association shall be qualified to practice as a CPTA.

- 1. A person who has passed the CPTA examination**
- 2. A person who is exempted from the CPTA examination by virtue of certain qualifications, experience, or other considerations**
- 3. An attorney at law**
- 4. A certified public accountant**

III. Professional Duties of a CPTA

“CPTAs perform a broad range of professional duties centering on tax agency”

1. Major Duties

(1) Tax Agency

Acting as an agent or deputy for taxpayers in the filing of tax returns and other documents, and in making claims or appeals in response to inquiries conducted by the tax authorities.

(2) Preparation of Tax Documents

Preparing tax-related documents (such as tax returns, application forms, invoices, applications for administrative protest, etc.) to be filed with the tax authorities on behalf of clients.

(3) Tax Consultation

Providing consultation services related to tax-related documents (such as tax returns, application forms, applications for administrative protest, etc.) to be filed with the tax authorities.

*In Japan, a person not qualified as a CPTA is prohibited by law from engaging in the activities described in paragraphs (1), (2) and (3) immediately above.

2. Other Activities

In addition to the major duties of a CPTA described above, CPTAs prepare financial documents, keep accounting books and handle various other financial affairs on behalf of clients.

3. Assistance in tax litigations

In cases of lawsuits concerning taxes, CPTAs can appear in court together with the plaintiff's attorney to testify.

4. Management Consultation

CPTAs give advice on management strategies and provide information intended to help businesses grow.

5. Accounting Advisor

Accounting Advisors participate as experts in preparation of financial documents with directors, and disclose the relevant information to shareholders and creditors.

6. External Audit of the Local Public Service Entities

CPTAs perform external audits for the purpose of improving the economic efficiency and effectiveness of financial management and business operations.

7. Certification concerning investment in kind

Where the investment in the corporation is made of other than cash, CPTAs can certify the fair value of the investment.

IV. History of the CPTAs' System

- 1942** **Enactment of the Tax-practitioners Law**
This law was the foundation of the legal framework of the certified public tax accountants' system that remains in effect today (the forerunner of the current CPTA Law)
The Tokyo Tax-practitioners Association was formed.
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- 1949** **Report on Japanese Taxation by the Shoup Mission**
The Shoup Mission on Japanese Taxation visited Japan from the United States of America to study ways to effect a modernization of the nation's taxation system. The Mission made a report to the government recommending establishment of a tax agency system, a strengthening of the self-assessment-based system of taxation, and other reforms.
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- 1951** **Enactment of the CPTA Law**
Tax-practitioners were renamed "CPTAs". An examination system was established for acquisition of the CPTA qualification.
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- 1956** **Amendment of the CPTA Law**
A CPTA was required to join a CPTAs' Association. The CPTAs' Associations became special incorporated organizations, and provisions were made to improve operation of the system.
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- 1961** **Amendment of the CPTA Law**
Registration of a CPTA was transferred from the Minister of Finance to the Japan Federation of CPTAs' Associations.
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- 1980** **Amendment of the CPTA Law**
The law was largely amended including
(1) extension of the scope of CPTA work to cover all tax items
(2) establishment of Association regional chapters, etc.
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- 2001** **Amendment of the CPTA Law**
The following amendments were made to the law.
(1) Creation of an aide system in tax litigations
(2) Improved attached document system describing calculation and assessment items
(3) Formation of a CPTA corporation system
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- 2006** **Enactment of Accounting Advisors System**
Accounting Advisors System was newly introduced to limited liability corporations.

V. A List of Regional CPTAs' Associations

The Japan Federation of CPTAs' Associations consists of the following unit associations:

REGIONAL ASSOCIATIONS

Chibaken

Certified Public Tax Accountants' Association

Zeirishi-Kaikan 3F, 1-16-12, Chuominato,
Chuo-ku, Chiba-shi 260-0024
Tel. 81-43-243-1201
<http://www.chibazei.or.jp/>
(English available)

Kyushu-Hokubu

Certified Public Tax Accountants' Association

Zeirishi-Kaikan 3F, 1-13-21, Hakataeki
Minami, Hakata-ku, Fukuoka-shi
812-0016
Tel. 81-92-473-8761
<http://www.kyuhokuzei.or.jp/>

Okinawa

Certified Public Tax Accountants' Association

Okinawa Industry Support Center 7F,
1831-1, Azaoroku, Naha-shi 901-0152
Tel. 81-98-859-6225
<http://www.okizei.or.jp/>

Minami-Kyushu

Certified Public Tax Accountants' Association

5-17-5, Ohe, Kumamoto-shi
862-0971
Tel. 81-96-372-1151
<http://www.mkzei.or.jp/>

Chugoku

Certified Public Tax Accountants' Association

4-15, Hukuromachi, Naka-ku,
Hiroshima-shi 730-0036
Tel. 81-82-246-0088
<http://www.chuzei.or.jp/>

Shikoku

Certified Public Tax Accountants' Association

2-7-12, Bancho, Takamatsu-shi
760-0017
Tel. 81-87-823-2515
<http://www.shikoku-zei.or.jp/>

Hokuriku

Certified Public Tax Accountants' Association

3-4-6, Kitayasue, Kanazawa-shi
920-0022
Tel. 81-76-223-1841
<http://www.hokurikuzei.or.jp/>

Kinki

Certified Public Tax Accountants' Association

1-5-4, Tanimachi, Chuo-ku,
Osaka-shi 540-0012
Tel. 81-6-6941-6886
<http://www.kinzei.or.jp/>

Hokkaido

Certified Public Tax Accountants' Association

20-2-28, Kita Sanjo Nishi, Chuo-ku,
Sapporo-shi 064-8639
Tel. 81-11-621-7101
<http://www.do-zeirishikai.or.jp/>

Tohoku

Certified Public Tax Accountants' Association

2-2-40, Kamisugi, Aoba-ku,
Sendai-shi 980-0011
Tel. 81-22-222-0503
<http://www.tohokuzeirishikai.or.jp/>

Kanto-Shinetsu

Certified Public Tax Accountants' Association

OLS Bldg. 14F, 4-333-13, Sakuragicho,
Omiya-ku, Saitama-shi 330-0854
Tel. 81-48-643-1661
<http://www.kzei.or.jp/>

Tokyo

Certified Public Tax Accountants' Association

Zeirishi-Kaikan, 5-10-6, Sendagaya,
Shibuya-ku, Tokyo 151-0051
Tel. 81-3-3356-4461
<http://www.tokyozeirishikai.or.jp/>
(English, Chinese and Hangul available)

Tokyo-Chiho

Certified Public Tax Accountants' Association

Zeirishi-Kaikan 7F, 4-106, Hanasakicho,
Nishi-ku, Yokohama-shi 220-0022
Tel. 81-45-243-0511
<http://www.tochizei.or.jp/>

Tokai

Certified Public Tax Accountants' Association

Sumitoseimei Nagoya Bldg., 22F,
2-14-19, Meieki Minami, Nakamura-ku
Nagoya-shi 450-0003
Tel. 81-52-581-7508
<http://www.tokaizei.or.jp/>

Nagoya

Certified Public Tax Accountants' Association

Zeirishi-Kaikan 4F, 8-14, Kakuoandori,
Chigusa-ku, Nagoya-shi 464-0841
Tel. 81-52-752-7711
<http://www.meizei.or.jp/>

Membership

as of 1 October, 2012

Name of Association	Number of Members		Total
	Individuals	Corporations	
Chibaken CPTA Association	2,389	95	2,484
Tokyo CPTA Association	19,850	683	20,533
Tokyo-Chiho CPTA Association	4,548	138	4,686
Kanto-Shinetsu CPTA Association	7,135	281	7,416
Kinki CPTA Association	13,454	370	13,824
Hokkaido CPTA Association	1,967	107	2,074
Tohoku CPTA Association	2,626	68	2,694
Nagoya CPTA Association	4,111	181	4,292
Tokai CPTA Association	4,141	141	4,282
Hokuriku CPTA Association	1,318	63	1,381
Chugoku CPTA Association	2,994	72	3,066
Shikoku CPTA Association	1,540	54	1,594
Kyushu-Hokubu CPTA Association	2,863	93	2,956
Minami-Kyushu CPTA Association	1,927	46	1,973
Okinawa CPTA Association	339	11	350
Japan Federation of CPTA Association	71,202	2,403	73,602

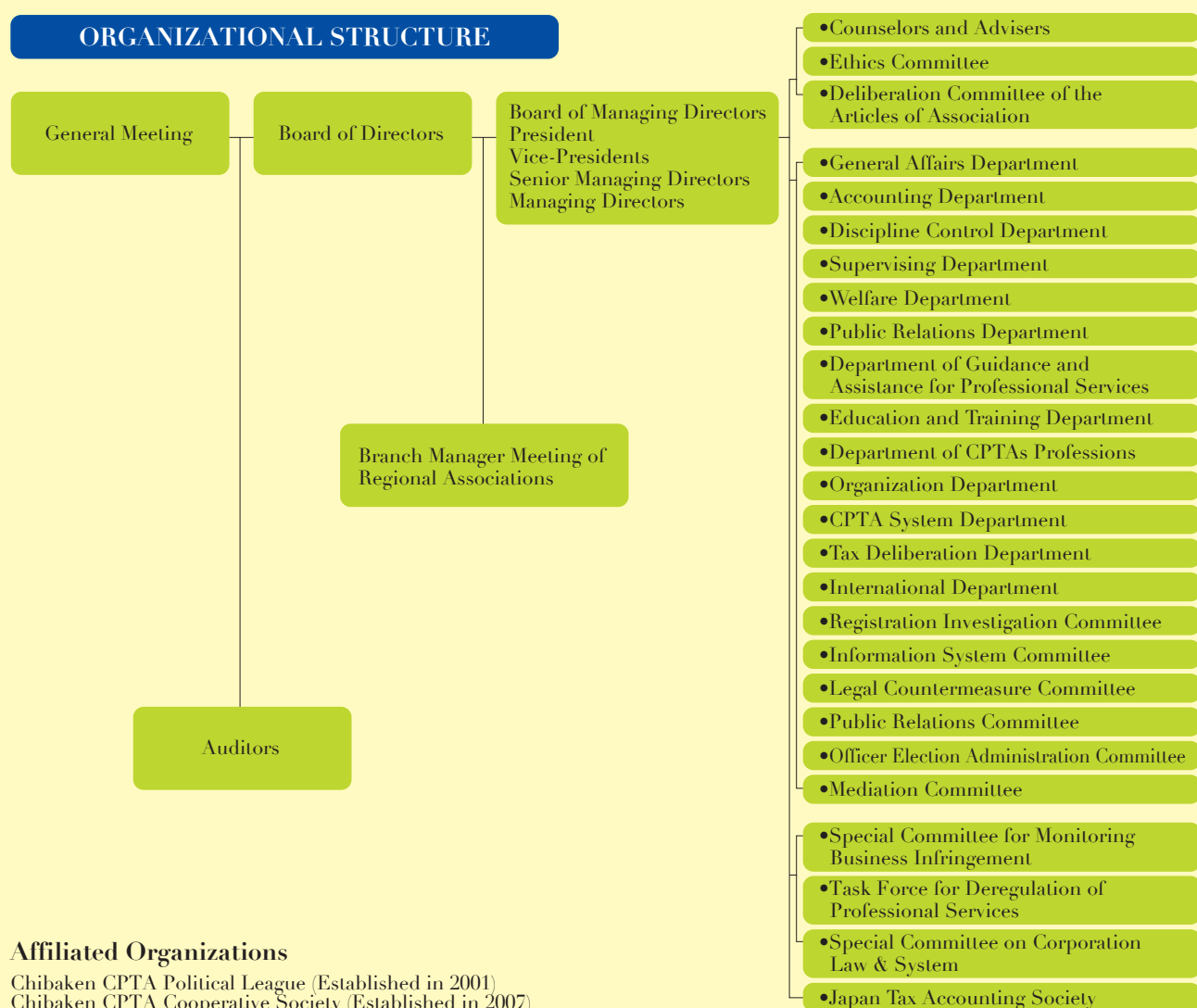
VI. Organizational Structure and Affiliated Organizations

“CPTAs’ Associations are engaged in various activities aimed at helping CPTAs achieve their mission.”

The Purpose of the CPTAs’ Associations

“A certified public tax accountant, in consideration of the mission, duties and responsibilities of a certified public tax accountant, shall have objective of carrying out the business concerning guidance of, communication with, and supervision of a branch (a branch means that which is provided under paragraph 1 of Article 49-3) and its members for facilitating the obedience of the certified public tax accountant’s responsibilities, and the improvement and progress of the profession of the certified public tax accountant.”

Article 49, Paragraph 6 of the CPTA Law



VII. Major Activities

“The Chibaken CPTAs’ Association provides training for its members.”

1. Training

The Association provides resources for members and their employees by offering a variety of information collected to aid in the improvement of the quality of the services provided by members and by offering guidance for the improvement of the business of their members.

2. Bulletins

The Association publishes monthly bulletins that report on the affairs and opinions of members and provides other information useful to members.

3. Discipline

The Association endeavors to maintain the dignity of members and, as necessary, provides supervision of members and of their employees.

4. Supervision

The Association takes preventive measures to ensure that no person who is not a CPTA conducts any business of a CPTA, and takes action to stop or seek indictment of any unqualified person who conducts such business.

5. Well-being and Welfare

The Association holds activities to promote the well-being of members, promotes welfare for members, and generally aids in promoting friendship among members.

VIII. Public Service Activities

“The Chibaken CPTAs’ Association is involved in activities to aid the taxpayers, such as free tax consultations, etc.”

1. Tax Assistance

For taxpayers who are unable to afford the services of a CPTA, the Association provides consultation and guidance on bookkeeping and preparation of tax returns.

2. Free Tax Consultation

The Association opened a “Tax Supporting Center” in March 2006, and has been providing a free consultation service throughout the year. Our CPTA offer a range of services related tax and accounting by telephones or through interviews.

3. Submission of Suggestions and Requests

The Association submits requests, proposals, and opinions concerning the tax system and the tax administration to the government, etc.

4. Provision of Information via the Internet

The Association provides information about the tax system, the CPTAs’ system, amendment of the tax system, and about tax consultation via a Web site on the Internet.

5. Participation in Adult Guardian System

Making use of their abundant repertoire of experience in tax matters, CPTAs joined the Adult Guardian System to protect the property of the social weak.

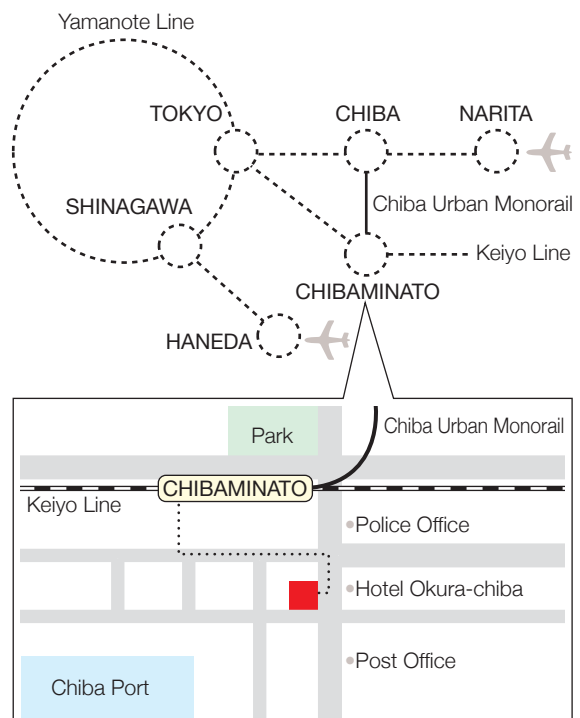


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