



Tokyo
ZEIRISHI
Association
Japan

Tokyo Zeirishi Association

Table of Contents

I.	Mission of a CPTA -----	3
II.	Qualification of a CPTA -----	3
III.	Professional Duties of a CPTA -----	4
IV.	Public Service Activities -----	5
V.	Taxpayers Support Center -----	5
VI.	Adult Guardianship Support Center -----	5
VII.	History of the CPTA System -----	6
VIII.	List of Regional CPTAs' Associations -----	7
IX.	Organization Structure and Affiliated Organizations ---	10
X.	Major Activities -----	11

Note: Within this brochure,
“Certified Public Tax Accountant” is abbreviated to “CPTA”.
The Japanese term for CPTA is “ZEIRISHI”

I. Mission of a CPTA

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

“The mission of Zeirishi (Certified Public Taxation Accountant in Japanese), as experts in matters of taxation, shall be to strive from an independent and fair standpoint, in accordance with the principles of the self-assessment system, to prove themselves worthy of the trust of taxpayers and ensure the fulfillment of the tax liabilities stipulated in laws and ordinances concerned with taxes.”

Article 1 of the Certified Public Tax Accountant Act

II. Qualification 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, the person shall be qualified to practice as a CPTA.

1. A person who has passed the CPTA examination
2. A person who is exempted for 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 for taxpayers in the filing of tax returns and other documents, and in lodging claims or appeals in response to audits made and actions taken by 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, invoices, 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 the above paragraphs (1), (2), and (3) .

2. Other Activities

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

3. Assistance in Tax Litigations

In case of lawsuits concerning taxes, CPTAs can appear in court together with the plaintiff’s attorney.

4. External Audit of Local Public Service Entities

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

5. Certification Concerning Investment in Kind

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

6. Accounting Advisor

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

7. Monitoring Political Funds

CPTAs monitor the funding of political organizations associated with diet members to ensure that income and expenditure is properly reported and to enhance the transparency in political funding.

8. Certification of Fixed Agreements

CPTAs serve to certify the amounts stipulated in fixed agreements, which are made to fix the value of the legally reserved portion (for inheritance tax purposes) of shares in a small or medium-sized company received as a gift by the successor to the management of that company.

9. Management Consultation

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

IV. Public Service Activities

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

1. Tax Assistance

For taxpayers who cannot afford the services of a CPTA, the Association provides consultation and guidance on bookkeeping and tax return preparation.

2. Submission of Suggestions and Requests

The Association submits requests, proposals, and opinions concerning the tax system and the tax administration to the national and local governments.

3. Provision of Information via the Internet

The Association provides information about the tax system, the CPTA system, amendments to the tax system, and tax consultation via its website on the Internet.

V. Taxpayers Support Center

The Association opened the Taxpayers Support Center in January 2006, and has been providing a free consultation service throughout the year. Our CPTA members offer a range of services related to taxes and accounting by telephone and through interviews.

VI. Adult Guardianship Support Center

In June 2010, the Tokyo Certified Public Tax Accountants’ Association opened the Adult Guardianship Support Center, which offers free advice all year round. CPTA members of the Association lend their long and extensive experience in tax matters to Japan’s adult guardianship system to help protect the property of the socially vulnerable.

VII. History of the CPTA System

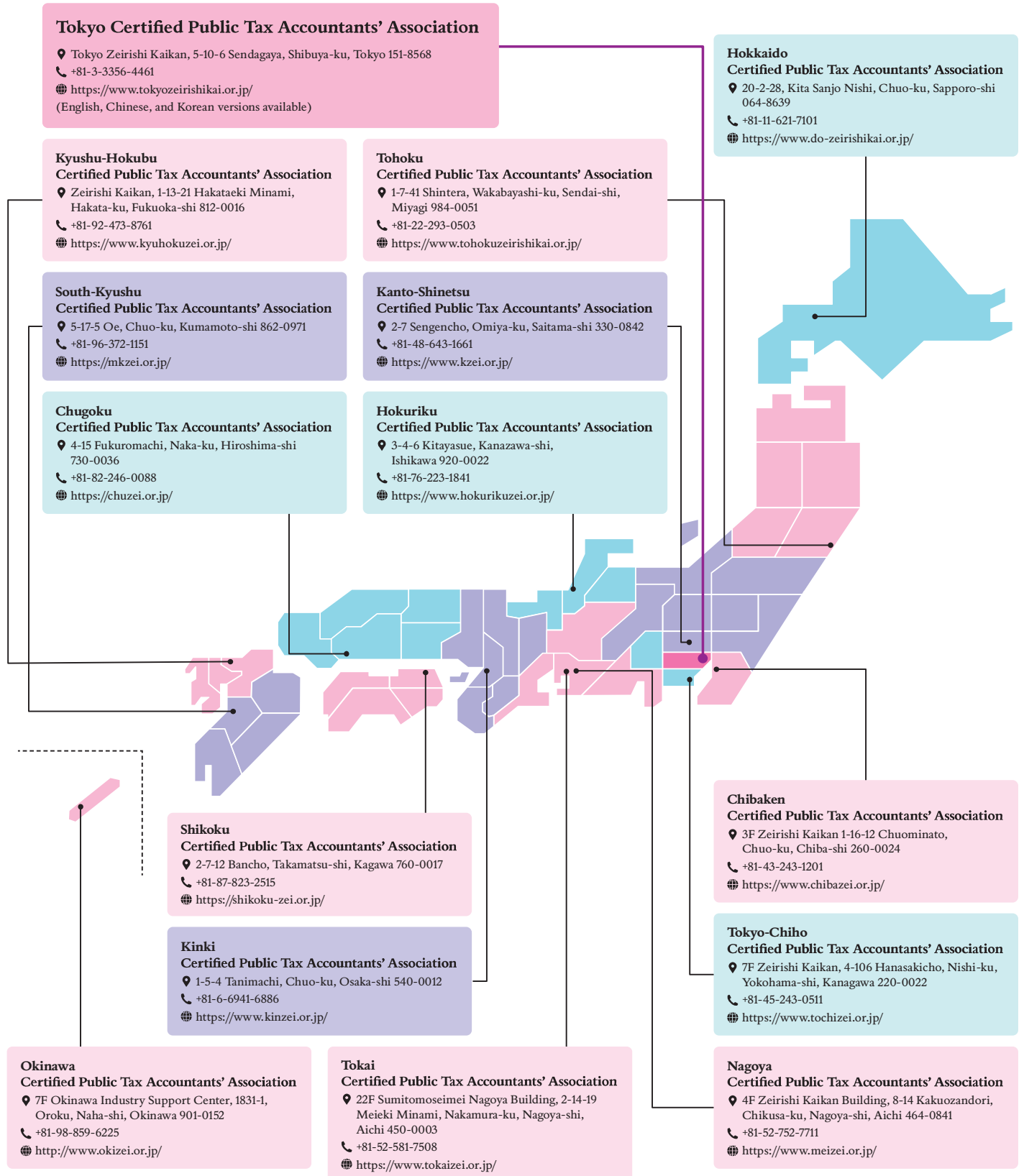


1942	Enactment of the Tax Practitioners Law <p>This law served as the foundation of the legal frameworks of the current certified public tax accountant system that still remains in effect today (the forerunner of the current CPTA Act). The Tokyo Tax-practitioners Association was established.</p>
1949	Report on Japanese Taxation by the Shoup Mission <p>The Shoup Mission on Japanese Taxation visited Japan from the United States of America to study ways to modernize the Japanese taxation system. The Mission made a report to the Japanese government recommending the establishment of a tax representation system, the strengthening of the self-assessment-based system of taxation, and other reforms.</p>
1951	Enactment of the CPTA Act <p>Tax-practitioners were renamed as “CPTAs,” and an examination system has been established for the acquisition of CPTA qualification.</p>
1956	Amendment of the CPTA Act <p>A CPTA was required to join a CPTAs’ Association. CPTAs’ Associations became special incorporated organizations, and provisions were made to improve the operation of the system.</p>
1961	Amendment of the CPTA Act <p>The administration of CPTA registration was transferred from the National Tax Agency to the Japan Federation of CPTAs’ Associations.</p>
1980	Amendment of the CPTA Act <p>The act was largely amended, including</p> <ol style="list-style-type: none">(1) extension of the scope of CPTA duties to cover all tax items, and(2) establishment of regional chapters of CPTA Associations, etc.
2001	Amendment of the CPTA Act <p>The following amendments were made to the Act.</p> <ol style="list-style-type: none">(1) Establishment of the authorized assistant system in tax litigations(2) Improvement of the attached document system for describing calculations and assessment items(3) Formation of the CPTA corporation system
2006	Enactment of the Companies Act <ol style="list-style-type: none">(1) Establishment of the Accounting Advisory System <p>The Accounting Advisory System was newly introduced to stock companies.</p>
2007	Amendment of the Political Funds Control Act <ol style="list-style-type: none">(1) With regard to the auditing of political funds, which is mandatory for political organizations related to members of the Diet, CPTAs were made eligible persons for registered political funds auditors.
2014	Amendment of the CPTA Act <ol style="list-style-type: none">(1) Review of the assistant CPTA system(2) Review of the qualifications of a certified public accountant(3) Clarification of the duties of a CPTA in electronic tax filing
2022	Amendment of the CPTA Act <ol style="list-style-type: none">(1) Clarification of the promotion of digitalization in the duties of a CPTA(2) Review of office regulations(3) Review of examination eligibility requirements in the CPTA examination

VIII. List of Regional CPTAs' Association

Japan Federation of Certified Public Tax Accountants' Associations consists of the following unit associations.

Regional CPTAs' Associations



Membership

As of August 1, 2024

Name of Association	Number of Members		Total
	Individuals	Corporations	
Tokyo CPTAs' Association	24,188	2,069	26,257
Tokyo-Chiho CPTAs' Association	5,081	462	5,543
Chibaken CPTAs' Association	2,549	252	2,801
Kanto-Shinetsu CPTAs' Association	7,575	812	8,387
Kinki CPTAs' Association	15,349	1,324	16,673
Hokkaido CPTAs' Association	1,866	281	2,147
Tohoku CPTAs' Association	2,483	287	2,770
Nagoya CPTAs' Association	4,803	535	5,338
Tokai CPTAs' Association	4,310	462	4,772
Hokuriku CPTAs' Association	1,453	195	1,648
Chugoku CPTAs' Association	3,227	330	3,557
Shikoku CPTAs' Association	1,637	165	1,802
Kyushu-Hokubu CPTAs' Association	3,516	406	3,922
South-Kyushu CPTAs' Association	2,243	236	2,479
Okinawa CPTAs' Association	502	85	587
Japan Federation of CPTAs' Associations	80,782	7,901	88,683

Tokyo CPTAs' Association List of Branch Member Numbers by Block

As of August 1, 2024

Block	Branch	Individual	Corporation	
	1	Kojimachi	2,738	241
Kanda		1,524	176	
Nihonbashi		981	115	
Kyobashi		1,078	121	
Shiba		1,323	157	
Azabu		1,074	98	
6 branches		8,718	908	
2		Shinagawa	503	38
	Ebara	135	7	
	Omori	218	17	
	Yukigaya	166	6	
	Kamata	214	17	
	5 branches	1,236	85	
	3	Yotsuya	1,017	119
Shinjuku		997	113	
Nakano		421	27	
Suginami		354	15	
Ogikubo		314	12	
5 branches		3,103	286	
4		Koishikawa	281	14
	Hongo	374	20	
	Asakusa	289	19	
	Ueno	498	44	
	4 branches	1,442	97	
	5	Setagaya	307	19
		Kitazawa	303	9
Tamagawa		297	18	
Meguro		374	19	
Shibuya		1,281	158	
5 branches		2,562	223	

Block	Branch	Individual	Corporation
	6	Itabashi	427
Nerimahigashi		378	17
Nerimanishi		207	4
Toshima		1,061	100
Oji		397	35
Arakawa		231	15
6 branches		2,701	192
7		Adachi	282
	Nishiara	141	4
	Honjo	269	13
	Mukojima	93	4
	Katsushika	320	11
	Edogawakita	269	21
	Edogawaminami	139	8
	Kotonishi	249	13
	Kotohigashi	195	15
9 branches	1,957	107	
8	Ome	136	8
	Hachioji	270	26
	Hino	187	7
	Machida	248	26
	Tachikawa	501	51
	Higashimurayama	353	12
	Musashino	470	23
	Musashifuchu	304	18
8 branches	2,469	171	

Total	Number of CPTAs	24,188 people
	Number of CPTA Corporations	2,069 offices

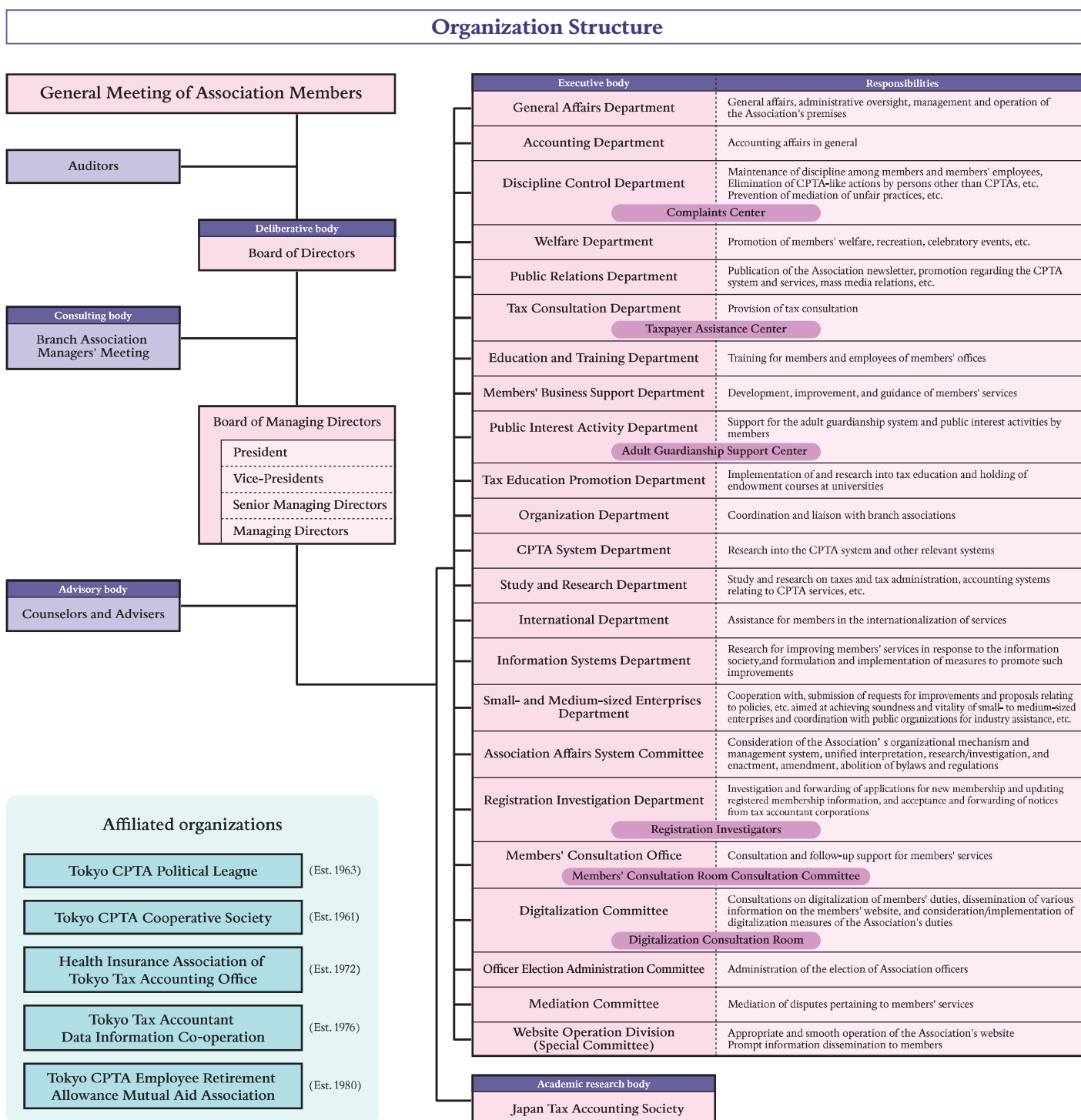
IX. Organization Structure and Affiliated Organizations

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

The Purpose of CPTAs’ Associations

“In view of the mission and the responsibilities of CPTAs and CPTA corporations, the purpose of CPTAs’ associations shall be to guide, coordinate, and supervise branches (referring to the branches stipulated in Article 49-3, Paragraph 1) and their members with the purpose of facilitating compliance with the obligations of CPTAs and CPTA corporations and improve and advance CPTA services.”

Article 49, Paragraph 6 of the CPTA Act



X. Major Activities

“The Tokyo CPTAs’ Association provides training for its members and promotes international exchange.”

1. Training

The Association provides resources for its 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 the members and provides other useful information.

3. Discipline

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

4. Supervision

The Association takes preventative 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 welfare programs to promote friendship among members.

6. International Exchange

The Association exchanges information and personnel with similar occupational organizations in countries around the world.

(1) In June 2004, the First International Metropolis CPTA Summit was held in Tokyo, and the Tokyo Declaration was adopted.

Organizations participating in the Summit

- Taxation Institute, Australia
- China Certified Tax Agents Association
- Steuerberaterkammer Köln, Germany
- Seoul Regional CPTA Association, South Korea
- Chartered Institute of Taxation, UK
- Tokyo Certified Public Tax Accountants’ Association

(2) In October 2011, the Second International Metropolis CPTA Summit was held in Seoul, South Korea, and the Seoul Declaration was adopted.

Organizations participating in the Summit

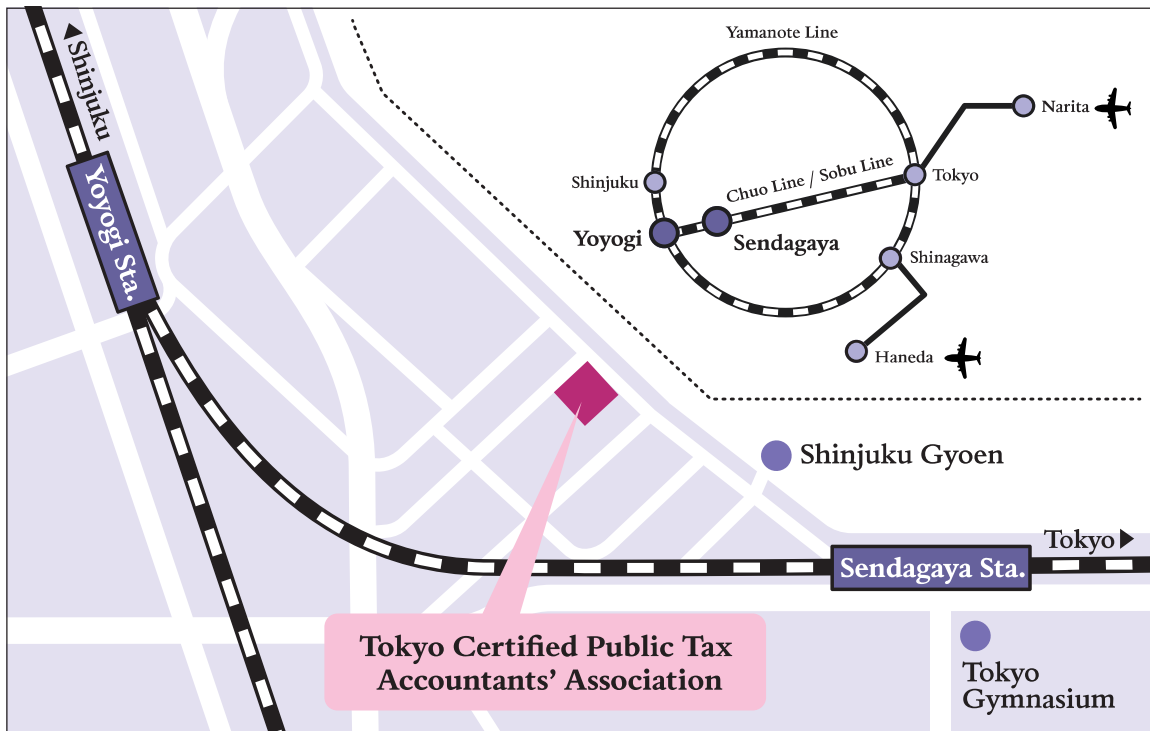
- China Certified Tax Agents Association
- Steuerberaterkammer Köln, Germany
- Seoul Regional CPTA Association, South Korea
- Chartered Institute of Taxation, UK
- Tokyo Certified Public Tax Accountants’ Association

(3) Organizations with which the Association has signed friendship treaties include:

- Steuerberaterkammer Köln, Germany (1980)
- State Administration of Foreign Experts Affairs, China (December 1994)
- Seoul Regional CPTA Association, South Korea (September 1995)
- Beijing Certified Tax Agents Association (September 2004)
- China Certified Tax Agents Association (September 2004)

*Formerly, China Association of Taxation Consultancy

Tokyo Certified Public Tax Accountants' Association



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