

[Important] Changes, etc. in the execution of research funds due to the introduction of the invoice system

Division of Research

On October 1, 2023, the invoice system will be introduced as a method for consumption tax credit for purchases. The invoice system is a system under which “eligible invoices must be issued in principle in order to qualify for the consumption tax credit for purchases.

Your understanding and cooperation would be appreciated so that Ritsumeikan Academy can properly pay consumption tax in compliance with the invoice system.

Accordingly, we would like to inform you of the following information regarding any transactions to be conducted on and after October 1, 2023, in connection with compliance with the invoice system.

(1) Vendor payment (post-payment by invoice)

As previously, invoices from vendors should be addressed to “The Ritsumeikan Trust” (“Professor XX, Ritsumeikan University” is also acceptable).

*In the case of personal advances, disadvantages may occur since the payee might not be the vendor but the advance payer in some cases. In such case, it may be difficult to verify whether the payee is indeed the one who issues eligible invoices or it may even be impossible to obtain eligible invoices.

Please be reminded that you pursue vendor payment (post-payment by invoice) more than ever.

(2) Advance payment (reimbursement by receipt) ***Changes made**

When personal advances are made for expenses required for the performance of research, please submit a receipt addressed to “The Ritsumeikan Trust” (“Professor XX, Ritsumeikan University” is also acceptable).

With the introduction of the invoice system, even in the case of personal advances made by the researcher responsible for the execution of the relevant budget, it is asked that you submit a **“Request for Reimbursement of Personal Advance Payment of Research Expenses”** in the following cases:

- When a “receipt” is not issued (or something other than a receipt is issued as the evidence for the payment)
(e.g. cash machine statements, screenshots of Internet banking transfers)
- Receipts with only the individual’s name as the payer

[Advance payment by credit card]

As credit card statements are not considered invoices, whenever possible, please obtain a receipt addressed to “The Ritsumeikan Trust” (“Professor XX, Ritsumeikan University” is also acceptable).

As previously, moreover, it is also asked to submit supplementary materials that confirm the transaction details.

<Sample receipt (invoice)> Source: <https://www.keihi.com/column/8816/>

領収書

① 経費 太郎 様

No. 17
発行日 2022/8/17 ②

③ 76,800 -

但し 食品（軽減税率対象）、雑貨代金として
上記正に領収いたしました。 ④⑥

内 訳

税率	税抜金額	60,000
10%	消費税額	6,000
税率	税抜金額	10,000
8%	消費税額	800

株式会社〇〇 ⑤
〒123-4567 印
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TEL:987-6543-210
登録番号：T1234567890123 ⑨

収入印紙 200 印

Please have it made with “The Ritsumeikan Trust” as the payer.
“Professor XX, Ritsumeikan University” is also acceptable.

- ① Name or title of payer
- ② Date of transaction
- ③ Transferred amount (including tax)
- ④ Transaction details
- ⑤ Name or title of issuer
- ⑥ A statement that the item is subject to the reduced tax rate (e.g. tax rate, wording such as “reduced tax rate,” a mark such as “*”)
- ⑦ Total amount for consideration per tax rate (both including and excluding tax are acceptable)
- ⑧ Consumption tax amount per tax rate
- ⑨ Registration number

For some businesses that deal with an unspecified large number of people, such as retailers and restaurants, issuance of eligible simplified invoices (simplified invoice) by omitting items such as ① above is permitted.

(3) Travel expenses for external personnel, students, etc. *Changes made

Travel expenses paid to Ritsumeikan faculty and staff members are covered by the [Special exception for travel expenses, etc.] of the invoice system, and there is no change in this regard. However, travel expenses for external personnel, students, etc. are not covered by the [Special exception for travel expenses, etc.] and the following receipts are required.

The following positions at the University fall under the category of “external personnel, students, etc.”

--- Those whose documents submitted prior to the trip are [Ritsumeikan University Statement of Travel Expenses (for students and persons outside of the University)] (Division of Research Form 2-3) ---

Visiting faculty/visiting cooperative researchers (Research Fellows, Senior Research Fellows, Visiting Researchers, Project Researchers)/hourly employment administrative staff /JSPS Postdoctoral Fellows (PD, DC, etc.)/undergraduate, graduate, trainee, and research students of the University/other external personnel

Undergraduate and graduate students of other universities/other extramural students

Receipts (addressed to “The Ritsumeikan Trust”) are required for travel expenses for external personnel, students, etc. in the following cases:

- (i) When paying the actual amount of transportation and accommodation expenses (regardless of the amount)
- (ii) For public transportation (rail, bus, ship), when paying 30,000 yen (including tax) or more per transportation for one-way trip

*If the receipt only contains the traveler’s name as the payer, a “Request for Reimbursement of Personal Advance Payment of Research Expenses” must be submitted as well.

References:

[Outline of the Invoice System] [Outline of the invoice system | National Tax Agency \(nta.go.jp\)](#) (in English)

[NTA’s special webpage for the Invoice System] [Special Feature: Invoice System \(nta.go.jp\)](#) (in Japanese only)