

Report on the Selection of Taxable Proprietor Status for Consumption Tax

第1号様式

消費税課税事業者選択届出書

Date of submission		Year	Month	Day	(フリガナ)		Postal code		
令和 年 月 日							(〒 -)		
Person making notification		納税地			Place of Tax payment		Tel (電話番号 - -)		
Person making notification		住所又は居所 (法人の場合) 本店又は主たる事務所の所在地			Address or place of residence (For corporations) Location of the head office or principal office		Tel (電話番号 - -)		
Person making notification		名称(屋号)			Name (Trade name)		Leave the left end blank and start from here to enter your individual number.		
Person making notification		個人番号又は法人番号			Individual number or corporate number		↓ 個人番号の記載に当たっては、左端を空欄とし、ここから記載してください。		
District Director of Tax Office		氏名 (法人の場合) 代表者氏名			Name (For corporations) Representative's name				
District Director of Tax Office		代表者住所 (法人の場合)			(For corporations) Representative's address		Tel (電話番号 - -)		
Taxable period of starting the application		下記のとおり、納税義務の免除の規定の適用を受けないことについて、消費税法第9条第4項の規定により届出します。							
Taxable period of starting the application		From			To		I hereby give notification under Paragraph 4 of Article 9 of the Consumption Tax Act that I choose not to be exempted from tax liabilities as follows.		
Taxable period of starting the application		平成 年 月 日			平成 年 月 日				
Base period for the above period		From			To		Total sales for the period mentioned on the left Yen		
Base period for the above period		平成 年 月 日			平成 年 月 日		Yen		
Base period for the above period		To			To		Taxable sales for the period mentioned on the left Yen		
Base period for the above period		平成 年 月 日			平成 年 月 日		Yen		
Details of business, etc.		Date of birth (for sole proprietors) or date of establishment (for corporations)			Business year		From To Yen		
Details of business, etc.		事業内容			Capital		From To Yen		
Details of business, etc.		Details of business			届出区分		事業開始・設立・相続・合併・分割・特別会計・その他		
Matters for reference		Certified public tax accountant's signature			Notification category		Commencement of business・Establishment・Inheritance・Merger・Split・Special account・Other		
Matters for reference		Tel (電話番号 - -)			署名				
Matters for reference		整理番号			部門番号				
Matters for reference		届出年月日			入力処理		台帳整理		
Matters for reference		年 月 日			年 月 日		年 月 日		
Matters for reference		通信日付印			確認		個人番号カード/通知カード・運転免許証		
Matters for reference		年 月 日			番号確認		書類その他()		

注意 1. 裏面の記載要領等に留意の上、記載してください。 2. 税務署処理欄は、記載しないでください。 ※

1. Please fill in this Report paying attention to the guidelines overleaf.

Guidelines for Filing in the Report on the Selection of Taxable Proprietor Status for Consumption Tax

1. Cases where the Notification should be submitted

This Notification must be submitted when a business enterprise chooses not to be exempted from tax liabilities even if taxable sales amount during the base period relating to a taxable period is less than 10 million yen, that is to say, chooses to be a taxable proprietor. (Act 9 [4])

(Notes)

1. Corporations whose amount of capital or contribution as of the date of commencement of a business year having no base period is 10 million yen or more do not need to submit this Notification because tax exemption does not apply to such corporations for a business year having no base period (generally, the first and second term from establishment). (Such Corporations are required to submit the Notification of Being Qualified for a Newly Established Corporation for Consumption Tax [Form No. 10-(2)].)

Regarding corporations whose amount of capital or contribution as of the date of commencement of a business year having no base period is less than 10 million yen (newly established corporations), if they meet a certain requirements (specified newly established corporations), such corporations do not need to submit this Notification because tax exemption does not apply to such specified newly established corporations for a business year having no base period. (Such Corporations are required to submit the Notification of Being Qualified for a Specified Newly Established Corporation for Consumption Tax [Form No. 10-(3)].)

In principle, from a taxable period for which taxable sales amount during a base period can be calculated (generally, the third term from establishment), a business enterprise's tax liability is determined based on the taxable sales amount during a base period. Therefore, if a business enterprise chooses to be a taxable proprietor in the third term from establishment, such business enterprise needs to submit this Notification within the second term from establishment.

2. Business enterprises that have submitted this Notification do not need to submit the Notification of Quitting Being a Taxpayer for Consumption Tax (form No. 5) even if their taxable sales amount for a base period has decreased to less than 10 million yen.
3. If a business enterprise intends to quit being a taxable proprietor, such business enterprise is required to submit the Notification of Not Choosing Taxable Proprietor Status for Consumption Tax (Act 9 [5]). In this case, unless the business enterprise abolishes the business, the business enterprise cannot quit being a taxable proprietor before the date on which two years have passed from the date on which the business enterprise chose taxable proprietor status and became a taxable proprietor (Act 9 [6]). In addition, if a business enterprise has performed any taxable purchase, etc. of fixed assets subject to adjustment during each taxable period (excluding taxable periods in which simplified tax system applies) commencing before the date on which two years have elapsed from the date on which the business enterprise submitted this Notification and became a taxable proprietor, such business enterprise cannot quit being a taxable proprietor until the taxable period containing the date on which three years have elapsed from the first date of the taxable period to which the date of the relevant taxable purchase, etc. belongs (Act 9 [7]). For such periods, tax declaration should be filed under general taxation system (Act 37 [2]).
4. The simplified tax system is applied to a business enterprise that has submitted the Report on the Selection of the Simplified Tax System for Consumption Tax (Form No. 24 or Form No. 1 for reduced tax rate), unless taxable sales amount for a base period relating to the taxable period exceeds 50 million yen, or the business enterprise has submitted the Report on the Not Selection of the Simplified Tax System for Consumption Tax (Form No. 25) or the Notification of Discontinuation of Business (Form No. 6) by the day preceding the first date of the taxable period.

2. Timing of submission, etc.

This Notification becomes effective from the taxable period following the taxable period to which the date of submission belongs.

Therefore, this Notification must be submitted by the day preceding the first date of the taxable period for which a business enterprise intends to choose taxable proprietor status.

Newly established business enterprises, etc. can choose taxable proprietor status from the taxable period to which the date of establishment belongs by submitting this Notification by the last day of the taxable period in which they have established the business.

3. Guidelines for filling in this Notification

- (1) For the era name, mark the applicable one with ○.
- (2) In the column “Taxable period of starting the application,” enter the first date and the last date of the taxable period in which tax exemption no longer applies (taxable period for which taxable proprietor status is chosen).
- (3) In the column “Base period for the above period,” enter the first date and the last date of the base period for the period shown in the column “Taxable period of starting the application.”
- (4) In the column “Total sales for the period mentioned on the left” and the column “Taxable sales for the period mentioned on the left,” enter the total amount of consideration for the transfer, etc. of assets and taxable assets respectively that have been performed in Japan during the base period.
If the base period is less than one year, such corporation must calculate the amount to be entered by dividing the total amount of consideration for the transfer, etc. of assets or taxable assets that have been performed during the base period by the number of months belonging to the base period and multiplying the obtained value by 12.
(Notes) Both the “total amount of consideration for the transfer, etc. of assets” and the “total amount of consideration for the transfer, etc. of taxable assets” exclude the amount of national and local consumption tax. They include sales arising from export transactions and exclude the amount of returned consideration for sales (excluding tax).
If the business enterprise was a non-taxable proprietor in the base period, taxable sales amount in such taxable period (amount entered in the column “Taxable sales for the period mentioned on the left”) does not include national and local consumption tax, and therefore no calculation of excluding tax is required.
- (5) In the column “Date of birth or date of establishment,” sole proprietors must enter the date of birth and corporations must enter the date of establishment. Mark the relevant imperial era name with ○.
- (6) In the column “Business year,” enter the corporation’s business year. (For sole proprietors, no need to fill in this column.)
If the business year is less than one year, such corporation must enter the first date and the last date of the business year containing the commencement date shown in the column “Taxable period of starting the application.”
If the business year is the first term from establishment and therefore irregular, enter the ordinary business year.
- (7) In the column “Capital,” enter the amount of capital or contribution. (For sole proprietors, no need to fill in this column.)
- (8) In the column “Notification category,” mark the relevant reason of notification with ○.
- (9) In the column “Matters for reference,” enter matters for reference, if any.
- (10) When a sole proprietor retains a copy of this Notification, please pay enough attention to the handling of an individual number in a manner such as not entering the individual number in the copy.
- (11) If you have any question about the content to be entered, please inquire at your nearest Tax Office.