

Notification of Taxable Enterprise Status for Consumption Tax

基準期間用

消費税課税事業者届出書

For base period

Date of submission 令和 年 月 日		Year	Month	Day	Postal code (〒)
納税地 (フリガナ)		Place of Tax payment Tel (電話番号 - -)			
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 - -)			
名称(屋号) (フリガナ)		Name (Trade name)			
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			
氏名 (法人の場合) 代表者氏名		Name (For corporations) Representative's name			
代表者住所 (法人の場合)		(For corporations) Representative's address Tel (電話番号 - -)			
Person making notification District Director of Tax Office 税務署長殿		I hereby file this notification under the provisions of the Consumption Tax Law, Article 57, paragraph (1), item (i), because taxable sales exceed 10 million yen for the base period.			
Taxable period of starting the application		下記のとおり、基準期間における課税売上高が1,000万円を超えることとなったので、消費税法第57条第1項第1号の規定により届出します。			
適用開始課税期間		From	自	令和 年 月 日	To
Base period for the above period		From	自	平成 年 月 日	To
Details of business, etc.		Required only for corporations		左記期間の 総売上高	円 Yen
事業内容等		Date of birth (for sole proprietors) or date of establishment (for corporations)		左記期間の 課税売上高	円 Yen
Business year		From		自 月 日	To 月 日
Capital		From		自 月 日	To 月 日
Details of business		Notification category		Inheritance・Merger・Split・Other	
参考事項 Matters for reference		Certified public tax accountant's signature		Tel (電話番号 - -)	
※ 整理番号		部門番号			
届出年月日		年 月 日	入力処理	年 月 日	台帳整理
番号確認		身元確認	<input type="checkbox"/> 済 <input type="checkbox"/> 未済	確認 個人番号カード/通知カード・運転免許証 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。 2. Do not fill in the columns marked with ※.

Guidelines for Filing in the Notification of Taxable Enterprise Status for Consumption Tax (for base period)

1. Cases where the Notification should be submitted

This Notification must be submitted when a business enterprise is not exempted from consumption tax liability because whose taxable of the base period exceed 10 million yen. (Act 57 [1](i))

An enterprise does not need to file this notification again if it already filed this notification or a Notification of Taxable Enterprise Status for Consumption Tax (for specified period), Form 3-(2) and then continues to be a taxable enterprise.

(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 are not exempt from tax liability for a business year having no base period (generally, the first and second term from establishment)(Act12-2[1]). In such cases, corporations are required to submit the Notification of Being Qualified for a Newly Established Corporation for Consumption Tax [Form No. 10-(2)], and are not required to submit this Notification. 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), on the date of commencement of a business year having no base period, if they meet a certain case(specified requirement) which another controls the newly established corporations and the taxable sales for either the another one that is based of determination of whether or not to fall under such a specified requirement or the corporation that has a certain special relationship with an above-mentioned another one , for the period equivalent for the base period of the business year of the newly established corporation, exceed 500 million yen (specified newly established corporations), such corporations are not exempt from tax liability for a business year having no base period of such specified newly established corporations(Act12-3[1]). In such cases, corporations are required to submit the Notification of Being Qualified for a Specified Newly Established Corporation for Consumption Tax [Form No. 10-(3)], and are not required to submit this Notification(This applies to a specified newly established corporations founded after April 1, 2014.).
2. A business enterprise shall submit this notification if it is not exempt from consumption tax liability in cases of inheritance, merger, and split, etc., even if its taxable sales of the base period are 10 million yen or less.
3. 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 must be submitted promptly if a business enterprise becomes a taxable enterprise. Therefore, if taxable sales of the business enterprise exceed 10 million yen for the corresponding year or for the business year (if the business year of a corporation is of a one-year duration), the business enterprise shall not be exempt from tax liability two years later or for its business year after two years. The business enterprise, therefore, shall submit this notification promptly after the end of the corresponding year or business year in question.

3. Guidelines for filling in this Notification

- (1) For the era name, mark the applicable one with ○.
- (2) In the column “Location of the head office or principal office,” a foreign corporation must enter its location outside the country.
- (3) 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.
- (4) 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.”
- (5) 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.

- (6) 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 ○.
- (7) 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.
- (8) In the column “Capital,” enter the amount of capital or contribution. (For sole proprietors, no need to fill in this column.)
- (9) In the column “Notification category,” mark the relevant reason of notification with ○.
- (10) If a business enterprise submits this notification in the case of inheritance, merger, split, etc., it shall also submit an Appendix for Taxable Enterprise in cases of Inheritance, Merger, Split, etc. (Form 4.)
- (11) In the column “Matters for reference,” enter matters for reference, if any.
- (12) 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.
- (13) If you have any question about the content to be entered, please inquire at your nearest Tax Office.